



FISCAL YEAR 2021

ADAPT & GROW

ADOPTED BUDGET



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Presented By:
Walter Maddox
Mayor

Phyllis Wade Odum
Councilor (District 1)

Cynthia Lee Almond
Councilor (District 3)

Kip Tyner
Councilor (District 5)

Raevan Howard
Councilor (District 2)

Lee Busby
Councilor (District 4)

Edwin Pugh
Councilor (District 6)

Sonya McKinstry
Councilor (District 7)

Department Heads

Accounting & Finance
Community & Neighborhood Services
Fire & Rescue Services
Human Resources
Information Technology
Infrastructure & Public Services

Susan Snowden
LaParry Howell
Randy Smith
Mark Fields
Chuck Crocker
Tera Tubbs

Mayor's Office (Clerk)
Mayor's Office (Communications)
Municipal Court
Office of the City Attorney
Office of Urban Development
Police

Carly Standridge
Richard Rush
Marion Williams
Glenda Webb
Brendan Moore
Brent Blankley

Budget Team

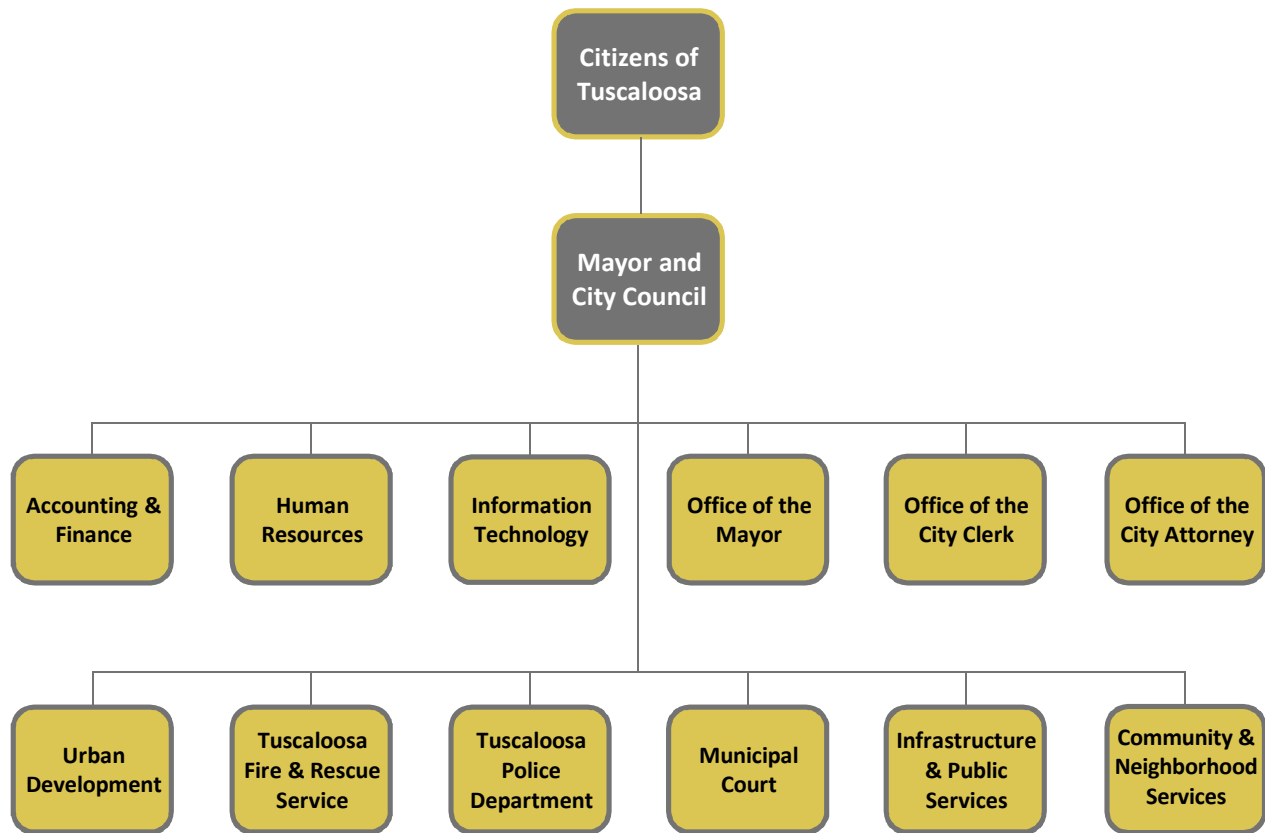
Susan Snowden - Chief Financial Officer
Katy Metcalfe - Deputy Chief Financial Officer
Becky Scheeff - Director of Budgets & Strategic Planning
Ashley Price - Budget Manager
Estella Hare - Accounting Manager
London Jenkins - Grants Manager





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tuscaloosa
Alabama**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director





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October 1, 2020

Councilors and Citizens,

It is my pleasure to present the City of Tuscaloosa's Fiscal Year 2021 adopted operating budgets for the General Fund, Water and Sewer Fund and Elevate Tuscaloosa Fund. The combined budget of \$229,254,622 reflects the City's continued commitment to delivering high-value services for our citizens while adhering to our Standard of Excellence to be the most innovative and effectively managed city in the United States.

2020 has challenged everyone across the globe to adapt in various aspects of their life. Whether we are learning how to work remotely or how to socialize while distancing, this year has tested our ability to acclimate to the COVID-19 environment. The City of Tuscaloosa's budget is no exception. Our objective is simple, yet daunting: continue providing quality services to our citizens while facing revenue uncertainty.

The immense and wide-ranging effect of the COVID-19 pandemic is certainly unprecedented and has pushed us, as service providers, to be creative and efficient in meeting the needs of all those who depend on us. The emotional and financial strain is something that is becoming our new normal.

With the uncertainty surrounding the impacts of the coronavirus pandemic on the City's major revenue streams, it was imperative to prepare a budget that was conservative and able to withstand financial strains if necessary. The fiscal year 2021 proposed budget is balanced and reflects our focus on the importance of public safety, education, infrastructure, economic development and employee investment. The combined adopted budget for General Fund and Water and Sewer is \$7,428,573 less than the fiscal year 2020 budget and represents a 3.43% decrease overall. In response to lower revenue projections from COVID-19, the City has made the following reductions:

- A non-public safety hiring freeze will be implemented through March 31, 2021 and will generate approximately \$1,000,000 in temporary salary and benefit savings across all funds.
- In addition to the hiring freeze, 23 vacant positions are frozen for the entire fiscal year. These positions were identified by department heads to offset \$1,333,948 in budgetary reductions for departments.
- Three vacant positions have been eliminated, permanently reducing budgets by \$225,240.
- Each department was tasked with reducing their operating budget (non-personnel) by 38% for the General Fund and 12% for the Water & Sewer Fund.
- Effective January 1, 2021, agencies funded by the City will be reduced by 38% which is in line with cuts to City departments with the exception of Tuscaloosa Public Library, PARA, and Tuscaloosa Tourism and Sports Commission.



Budget Message

The development of the fiscal year 2021 budget has been unlike anything we have ever encountered at the City. The current state of the economy has presented significant obstacles that threatened our ability to deliver a balanced budget. Thankfully, we were able to overcome this hurdle without taking on additional debt and without reducing our level of services for our citizens. I would like to thank our Department Heads, as well as the Accounting and Finance Budget Team, for their significant contributes to this year's budget. Without their efforts, a balanced budget would not be possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Walt', with a stylized, cursive script.

Mayor Walt Maddox



Budget Process Timeline

The City of Tuscaloosa's budget is a process that spans the entire year and requires collaborative efforts of staff throughout multiple departments. At the beginning of each budget year, the Budget Team meets with the Mayor to discuss priorities and goals, as well as lay down a framework for the upcoming budget process.

Each year, departments and agencies of the City are level funded based on the prior year budget. The Budget Team understands that priorities can change from year to year and therefore, have provided departments the ability to shift resources within their budget as they see fit. For all additional needs which fall outside of level funding, departments are asked to submit their requests in order of priority, as well as tie each request to one or more of the Mayor's core beliefs. During each department's budget hearing, these requests are reviewed by the Mayor and Council, and if approved are included in the upcoming budget.

As part of the initial budget process, departments submit their level funded budget, unfunded initiatives, and well as short and long-term goals. This information is then compiled by the Budget Team and included as part of the draft budget document, which is reviewed during the Mayor's departmental budget hearings. Throughout these budget hearings, departments discuss their budget submission for the upcoming fiscal year, significant changes from the prior year, as well as unfunded requests. During this time, the Mayor will make any additions or changes as he sees fit. Once the Mayor has completed his departmental budget hearings, the Budget Team incorporates the Mayor's changes into the draft budget document. Once the draft budget is completed, the Mayor presents his budget recommendation to citizens and the City Council. A copy of the presentation, copies of the budget document and the presentation are made available to City Council, as well as to citizens through the City's website.

In the weeks following the Mayor's budget presentation, the City Council holds departmental budget hearings in which they review each department's budget submissions, along with the Mayor's recommendations. During these hearings, Council reviews each department's budget submission and unfunded requests, and makes inquiries as necessary. Following the last hearing, the Budget Team incorporates any changes Council has made to the budget document and generates the final budget for adoption. On or before the last City Council meeting prior to the beginning of the new fiscal year, the City Council votes on the proposed budget. The final adopted budget becomes effective October 1st, the start of the new fiscal year. In the week following the adoption of the budget, the final budget document is uploaded to the City's website, as well as provided to each department for their reference.

May-June

- Q&A session for departments with Budget Team
- Budget documents uploaded to internal share folder for departments
- Financial system open for budget input by departments
- Five week period for department heads to enter budget
- Unfunded requests and goals due from departments

July - August

- Draft budget document compiled and provided to the Mayor
- Mayor Departmental Hearings are held
- Mayor finalizes budget document with Budget Team
- Mayor presents budget to City Council

September

- Council Budget Hearings with Departments
- Budget Adoption





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History and General Information

The City of Tuscaloosa is located on the banks of the Black Warrior River and is the regional center of industry, commerce, healthcare, and education for the area of west Alabama. The City is the fifth largest in the state with an estimated population of 100,287 in 2018, a growth of over 20% in the last ten years.

Incorporated on December 13, 1819, the City of Tuscaloosa was named after the chieftain of a band of Muskogean-speaking people, Chief Tuskaloosa, who was defeated by Hernando De Soto at the Battle of Mabila in 1540. Tuscaloosa once served as Alabama's capital city from 1826 to 1846. During this period, in 1831, the University of Alabama was established and has greatly contributed to the economic prosperity of the City. Along with this university, Tuscaloosa is home to both Stillman College and Shelton State Community College, creating a thriving hub of education and culture not otherwise found in southern cities of similar size.



Tuscaloosa has been traditionally known as the “Druid City” due to the numerous water oaks planted in its downtown streets since the 1840s. However, in recent years the city has adopted a new moniker “The City of Champions” due to the sports successes of the University of Alabama. No matter the name, Tuscaloosa continues to be deeply rooted in traditions and southern charm that leaves a lasting impression with all who visit.

Government and Organization

Tuscaloosa operates under a mayor-council form of government, led by a mayor and a seven-member city council. The Mayor is elected by the city at-large while the City Council members are elected from single-member districts. Each elected official serves concurrent four-year terms. Responsibility for day-to-day operations of the City rests with the Mayor as chief executive officer. Walt Maddox was elected and sworn in as Mayor in October 2005 after sitting as Councilmember for District Six for four years. All Councilmembers sit on various Council Committees that interact directly with City departments. The City Council directly appoints a municipal court judge.

The City provides a full range of municipal services including police and fire protection, water and sewer services, solid waste collection, construction and maintenance of streets, infrastructure, community services and general government. In addition, the City also provides funding to external agencies of the City spanning education, parks and recreation, industrial development, mental health, arts and entertainment, transit, library, and community outreach programs.



Parks and Recreation

The Tuscaloosa County Parks and Recreation Authority (“PARA”), is a County agency that receives large amounts of funding from the City, and operates several parks and activity centers within the City. PARA is known for its participation in work therapy programs with the local VA. Additional public recreational sites are owned and maintained by the University of Alabama and the Army Corps of Engineers, among other federal agencies. The University’s Arboretum is located on 60 acres, adjacent to the VA Hospital. The arboretum’s primary emphasis is on Alabama’s native flora and fauna. It includes 2.5 miles of walking trails, a wildflower garden, ornamental plants, an experimental garden, a bog garden, an open-air pavilion, a children’s garden, and two greenhouses containing collections of orchids, cacti, and tropical plants. Capitol Park is home to the ruins of the former state capitol building or State House. Other parks in Tuscaloosa include: Tuscaloosa Memorial Park, Tuscaloosa River Walk, J. Oviatt Bowers Park, Snow Hinton Park, Monnish Park, Annette N. Shelby Park, Kaulton Park, Palmore Park, and many others.

Transportation

The City is served by Interstates 20/59 and 359, U.S. Highways 11, 43 and 82, and State Highways 69, 171, 215 and 216. The City is served by both motor freight and heavy hauling companies that offer numerous freight transportation options for local industry. Liquid or dry bulk trucking and local cartage trucking are available. The Tuscaloosa County Transit Authority provides bus service for seven different city routes daily. In addition to the regularly scheduled service, vans are available on a call-in basis for the elderly and handicapped, and Trolley buses loop from the University through downtown during lunch and evening hours. Greyhound Bus Lines provides passenger bus service to the City. Norfolk Southern and Kansas City Southern Railway provide freight service to the City. Passenger service is provided by Amtrak. The Black Warrior River is part of Alabama’s inland waterway system and bisects Tuscaloosa County. The river connects Tuscaloosa County with the Port of Mobile, via the Tennessee-Tombigbee Waterway, to the Tennessee, Ohio and Mississippi Rivers. The Alabama State Port Authority’s Tuscaloosa-Northport Inland Dock is located in Tuscaloosa County. Parker Towing Company, with headquarters in Tuscaloosa, provides regional and local barge service and is one of the largest barge lines in the Southeast. Tuscaloosa National Airport is a city-owned public-use airport, located 3.5 miles northwest of the City. The airport covers an area of 724 acres and is equipped with two paved and lighted runways (6,499 feet and 4,001 feet). The nearest commercial airline service is at the Birmingham-Shuttlesworth International Airport, which is approximately 58 miles from the City.



Long-term Financial Planning

Tuscaloosa's long-term financial plan is based on sound financial reserves, low debt burden, and conservative revenue growth forecasts. The City anticipates a moderate increase in revenues over the next several years with a continued focus on efficient spending to maintain essential City services to the community.

In an effort to continually plan for the future, the Accounting and Finance Department created its Budgets and Strategic Planning Division during a city-wide restructure in 2016. Since then, the Department has developed forecasting techniques based on economic assumptions in an effort to align future anticipated revenues with anticipated projects.

Fund Balance and Reserve Policy

As authorized by the City Council and contained in the Tuscaloosa City Code chapter 2, the General Fund, the General Fund Reserve, and the Water and Sewer Fund Reserve each have a mandatory unencumbered fund balance that should not be budgeted or otherwise designated for expenditure unless there is an ordinance duly adopted by the City Council declaring that the requested expenditure is required by extraordinary circumstances to preserve and protect the health, safety, and welfare of the citizens of the City or to make debt service payments that the City cannot otherwise finance. The City's reserve policy requires that at least 10 percent of the General Fund revenue budget be kept in unassigned fund balance so the City has adequate working capital and can respond to unexpected financial situations. City policy also states that the minimum unrestricted net position in the Water and Sewer Fund be maintained at 30 percent of operating expenses.

Surpluses from the General Fund are transferred annually to the General Fund Reserve for Future Improvements Fund (General Fund Reserve) for capital needs. An adjusted surplus amount in the Water and Sewer Fund is transferred annually to the Water and Sewer Reserve for Future Improvements Fund (Water and Sewer Fund Reserve). Designations for capital projects are approved each year as a management control device for the General Fund Reserve and the Water and Sewer Fund Reserve. These projects are designated until they are complete and become operational, often spanning a three- to five-year cycle.

Budgetary Procedures

The annual budget serves as the foundation for the City of Tuscaloosa's financial planning and control. The Mayor is required to submit a budget for the General Fund, Water and Sewer Fund and the Elevate Tuscaloosa Fund to the City Council by August 31 of each fiscal year. The Council, after public comment and evaluation, must formally adopt a balanced operating budget, for the upcoming fiscal year, no later than the close of each preceding fiscal year. A balanced budget in which revenues are equal to or greater than expenditures is mandatory for the General Fund and the Elevate Tuscaloosa Fund. The City also has various capital improvement funds for which financial designations are made by the Council; however, no formal budget ordinance is adopted.

Budgetary control is maintained at the department level through encumbrances of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of balances are not released until additional appropriations are made available. The Chief Financial Officer is authorized to approve budget revisions within a department as long as the total budget does not change. Council action is required for requests where the overall budget for a department increases. Any increase must be funded by additional available resources at the time of the amendment.



Basis of Budgeting

The annual budgets adopted by the City of Tuscaloosa are structured to be consistent with generally accepted accounting principles (GAAP). The General Fund budget is prepared on the modified accrual basis of accounting as prescribed by GAAP. For the Water and Sewer Fund, the budget is prepared using both the full accrual and modified accrual basis. In accordance with GAAP, the full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over expenses, the full accrual basis (expenses recognized when incurred) is modified. In addition to the full accrual basis expenses, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same basis used for accounting and financial reporting for all funds, except for inclusion of debt service principal expenses in the Water and Sewer Fund.

Accounting System

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for accounting and reporting purposes, into three broad categories, Governmental Funds, Proprietary Funds and Fiduciary Funds. For a description of the various funds and account groups used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City uses the Governmental Accounting Standards Board's Statement 34 as a reporting model. For a detailed description of the accounting and financial reporting treatment applied to the funds and accounts used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Investment Policy

Municipal funds not presently needed for other purposes may be invested in any obligations in which sinking funds are authorized to be invested pursuant to section 11-81-19, Code of Alabama (1975) and in any of the securities or obligations as set forth in section 11-81-21, Code of Alabama (1975). The primary objective of the City's investment policy as established herein is to outline the criteria for maintaining the security of invested municipal funds. Criteria for managing the City's municipal funds investment portfolio shall be in the following priority:

1. The preservation of capital and the protection of investment principal.
2. To maintain sufficient liquidity to meet reasonably anticipated operating expenditures and capital outlays.
3. To maximize investment returns given the safety and liquidity constraints and subject to prudent investment principles.
4. The objective for return on investment of municipal funds should be that equaling or exceeding the average return on three-month U.S. Treasury bills or the average rate on federal funds, whichever is higher.



Capital Expenditures

The City of Tuscaloosa maintains a policy that a purchase order must be obtained for all expenditures exceeding \$5,000. If the expenditure exceeds this threshold, the City's "Equipment Form" must be filled out by the requesting department. This assists the Purchasing division of the Accounting and Finance Department in issuing the PO, as well as the Capital Asset team in identifying whether the particular request is capital or operational in nature. The City defines capital expenditures as expenditures made to acquire or significantly improve an asset such as equipment or buildings.

Listed below are the capital expenditures included in the FY 2021 budget, as well as the funding sources for those items.

FY 2021 Capital Expenditure Revenue Sources	
General Fund	\$ 1,049,945
Water and Sewer Fund	616,705
Water and Sewer Reserve for Future Improvements (WS-RFFI)	140,000
Restart Tuscaloosa – Public Safety	2,000,000
Elevate Tuscaloosa Fund – Public Works Capital Allocation	1,145,650
Elevate Tuscaloosa Fund – Public Safety Capital Allocation	1,145,650
Total Vehicles and Equipment	\$ 6,097,950

Listed below are the FY 2021 capital expenditure allocation, split out by Infrastructure and Public Services, Police, Fire and Rescue and Information Technology.

FY 2021 Capital Expenditure Allocation – Infrastructure and Public Services	
Capital Lease Equipment	\$ 380,649
Sweeper	275,000
½ Ton Crew Cab Truck	36,000
Boom Truck with Knuckle Boom and Trailer	175,000
Shuttle Truck with Trailer	130,000
Trash Trailer	40,000
Rear Load Garbage Truck	195,000
Skid-steer	85,000
(3) 60" Mowing Deck	51,000
Tractor	125,000
Attenuator	36,000
Message Board	22,000
Dump Truck	150,000
(2) ½ Ton Trucks	59,000



Capital Expenditures

ATV	21,000
Valve Maintenance System for Utility Truck	135,000
¾ Ton Truck with Service Bed	37,000
IPS Equipment Contingency	63,650
Total Capital Expenditures – Infrastructure and Public Services	\$ 2,016,299

FY 2021 Capital Expenditure Allocation – Police	
Cameras – Cyber Crimes Unit	\$ 100,000
½ Ton Truck – Violent Crimes Unit	36,000
½ Ton Truck – Criminal Investigations Division	32,101
(5) Patrol Vehicles – Repeat Offender Unit	247,000
(2) ½ Ton Trucks – Training Division	64,202
(2) ½ Ton Trucks – Juvenile Division	64,202
(4) SUVs – Administrative Division	188,000
Motorcycle – Traffic Division	25,458
(2) ¾ Ton Trucks – Logistics Division	76,000
(8) SUVs – Patrol Division	456,000
(3) ½ Ton Trucks – K9 Patrol Division	159,000
(3) ½ Ton Trucks – Patrol Division	96,303
Total Capital Expenditures – Police	\$ 1,544,266

FY 2021 Capital Expenditure Allocation – Fire and Rescue	
Pumper Truck	\$ 663,062
Remounted Rescue Truck	135,000
Specialty Rescue Truck	151,938
¾ Ton 4x4 Truck	50,000
Proposed Equipment to be bid/leased using remaining funding:	601,384
107' Aerial Truck with Equipment	
Pumper Truck with Equipment	
Pumper Truck with Equipment	
Rescue Truck with Equipment	
Total Capital Expenditures – Fire and Rescue	\$ 1,601,384



Capital Expenditures

FY 2021 Capital Expenditure Allocation – Information Technology	
Public Safety Radio System Payment – Year 2 of 7	\$ 936,001
Total Capital Expenditures – Information Technology	\$ 936,001

FY 2021 Capital Expenditure Allocation – Total	
Infrastructure and Public Services	\$ 2,016,299
Police	1,544,266
Fire and Rescue	1,601,384
Information Technology	936,001
Total Capital Expenditures Allocation	\$ 6,097,950

With the exception of the following recurring payments, all capital expenditures included in the FY 2021 budget are non-recurring expenditures.

» **Public Safety Radio System:** In FY 2019, the City of Tuscaloosa entered into a seven-year lease purchase agreement with Motorola for the Public Safety Radio Communications System. This system provides the leading edge in emergency and disaster response capabilities. Its ability to provide real-time information sharing among the first responders aligns with one of the Mayor's core beliefs that all Citizens will be safe in all areas of our City. The FY 2021 payment of \$936,001 will be the second payment of the seven.

» **Lease equipment payments:** In FY 2017 and FY 2018, the City leased a total of eight pieces of equipment (2017: two automated side load garbage trucks, two sewer trucks, one sweeper, one asphalt truck, one mini excavator; 2018: one sewer truck). The current lease payment for FY 2021 is budgeted at \$380,649.

» **\$601,384 for Public Safety equipment to be bid or leased:** Due to our growing need of Public Safety Equipment, four pieces of Fire and Rescue equipment will be either bid or leased with a total payment amount for the fiscal year not to exceed \$601,384.

Alongside the above-mentioned capital expenditures, \$4,600,000 has been allocated for the 2020 City-wide Resurfacing project funded through the FY 2021 estimated gas tax distribution, Restart Tuscaloosa and savings from previous paving projects within the GF-RFFI.

2020 City-wide Resurfacing Project – Revenue Sources	
Restart Tuscaloosa	\$ 3,500,000
FY 2021 Estimated Gas Tax Distribution	800,000
GF-RFFI Resurfacing Closeouts	300,000
Total Budget for the 2020 City-wide Resurfacing Project	\$ 4,600,000





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GENERAL FUND SUMMARY

The City of Tuscaloosa's proposed FY 2021 General Fund budget provides for the funding of services and programs that ensure Tuscaloosa remains safe and the quality of life continues to prosper, while retaining high quality and dedicated employees amid the coronavirus pandemic.

The General Fund budget is balanced, with revenues projected to be \$156,949,741. Compared to the FY 2020 revised budget, the proposed FY 2021 budget represents an overall budgetary decrease of 4.65%.

General Fund Revenues FY 2021 Budget Summary					
Revenue Category	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 80,007,863	\$ 80,600,984	\$ 75,450,259	\$ (5,150,725)	-6.39%
Licenses and Permits	24,008,205	23,965,500	23,906,000	(59,500)	-0.25%
Fines and Penalties	1,570,628	2,590,731	1,471,410	(1,119,321)	-43.20%
Use of Property	301,682	140,000	121,000	(19,000)	-13.57%
Charges for Services	6,189,032	1,100,000	1,100,000	-	0.00%
Intergovernmental	38,926,748	38,696,806	36,144,730	(2,552,076)	-6.60%
Other Operating	788,096	1,212,434	793,243	(419,191)	-34.57%
Transfers from Other Funds	9,074,912	14,822,286	17,082,066	2,259,780	15.25%
Cost Reimbursements	1,947,931	1,467,560	881,033	(586,527)	-39.97%
Total	\$ 162,815,097	\$ 164,596,301	\$ 156,949,741	\$ (7,646,560)	-4.65%

General Fund Revenue Highlights

Sales and Use Tax - \$80,926,167, net of rebates

- » The City's largest revenue source that comprises over 50% of all General Fund revenues.
- » Revenue includes city, school, and county sales tax and various use, alcohol, and tobacco related taxes.
- » Effective October 1, 2020 City's sales tax increased from 9% to 10%. The City receives 3% of the sales tax directly and 19% of the County's portion. The 1% increase in City sales tax is restricted for Elevate Tuscaloosa, a city-wide initiative which helps fund education, transportation and recreational projects.
- » \$16,501,500 is budgeted as pass through revenue for the Tuscaloosa City Board of Education sales tax.
- » In January 2019, SSUT (Simplified Sellers Use Tax) expanded to include third-party sellers which resulted in a substantial increase in collections. \$3,350,000 is budgeted for FY 2021, representing a 62% increase over the FY 2020 amended budget.

Business Licenses - \$22,227,500, net of rebates

- » License revenue is the second largest revenue source, comprising approximately 14% of all General Fund Revenues.
- » Revenue includes business, alcoholic beverage, fire and life insurance licenses.
- » FY 2020 business license revenue is trending 2% higher than FY 2019 as of July 2020.

Property Taxes - \$18,828,592, net of rebates

- » Property taxes is the third largest revenue source, comprising approximately 12% of all General Fund revenues.
- » Revenue includes real and personal property tax and automobile property tax.
- » Based on FY 2019 revenue trends, \$17,660,000 is budgeted for real and personal property taxes, which is \$505,680 lower than the FY 2020 budget. \$746,295 of this budget represents fees charged by the County for collection and assessing commissions and the City's share of the appraisal and mapping budget. Consistent with generally accepted accounting principles (GAAP), revenues are grossed up accordingly by the fees paid to the County.
- » \$1,421,000 is budgeted for automobile property taxes, which is in line with the prior year FY 2020 budget.

Environmental Services Fees (garbage, trash and recycling) - \$1,240,000

- » A rate decrease was approved by the City Council to help offset the 1% increase in sales tax effective October 1, 2019 for the Elevate Tuscaloosa initiative. As previously presented in the Elevate plan, Elevate will reimburse the General Fund \$5,000,000 to cover the revenue shortfall. The subsidized rate for each customer's first cart was reduced to \$3.25. All additional carts are charged at the unsubsidized rate of \$23.35. The new rates went into effect November 1, 2019.
- » Recycling cost reimbursement revenues are budgeted at \$140,000.





GENERAL FUND SUMMARY

General Fund Revenue Highlights (continued)

Transfers from Elevate Tuscaloosa Fund - \$3,347,715

» A total of \$3.3 million is budgeted to be transferred from the Elevate Tuscaloosa Fund to the General Fund. \$1,077,352 will be used to level fund Tuscaloosa Tourism and Sports (funded through the Restart program), \$386,885 will be used to minimize the reduction in funding for the Tuscaloosa Public Library, \$883,478 will be used to minimize the reduction in funding for the Tuscaloosa County Parks and Recreation Authority, and \$1,000,000 will be allocated to the Infrastructure and Public Services budget to ensure our level of services continue to meet our Standard of Excellence. With the exception of \$1,077,352 funded through the Restart plan for Tuscaloosa Tourism and Sports, the General Fund will reimburse all transfers from the Elevate Tuscaloosa Fund over a three year period beginning in fiscal year 2021.

General Fund Expenditures FY 2021 Budget Summary					
Department	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 3,913,591	\$ 4,639,695	\$ 4,371,879	\$ (267,816)	-5.77%
Council	351,994	441,690	417,843	(23,847)	-5.40%
Community & Neighborhood Services	406,852	581,509	508,219	(73,290)	-12.60%
Fire	24,431,487	25,103,511	26,006,608	903,097	3.60%
Human Resources	2,737,981	2,786,280	2,668,117	(118,163)	-4.24%
Information Technology	4,920,428	5,740,363	5,330,336	(410,027)	-7.14%
Infrastructure and Public Services	31,729,441	35,388,299	35,600,079	211,780	0.60%
Office of the Mayor	1,064,081	1,768,710	1,351,277	(417,433)	-23.60%
Municipal Court	993,991	1,092,080	1,082,877	(9,203)	-0.84%
Office of the City Attorney	1,990,230	1,971,608	1,922,395	(49,213)	-2.50%
Office of Urban Development	3,513,709	3,528,248	3,333,005	(195,243)	-5.53%
Police	32,418,348	34,369,546	33,508,565	(860,981)	-2.51%
Other Operating Agencies	41,441,934	34,960,612	29,957,576	(5,003,036)	-14.31%
	12,374,382	12,645,274	10,890,965	(1,754,309)	-13.87%
Total	\$ 162,288,446	\$ 165,017,425	\$ 156,949,741	\$ (8,067,684)	-4.89%

General Fund Expenditure Highlights

Departments were tasked with reducing their FY 2021 operational budgets by 38% using FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Departments had the option to eliminate and/or freeze personnel positions for FY 2021 to assist with balancing their budgets.

- » 3 General Fund positions were eliminated from the FY 2021 budget totaling \$225,240.
- » 22 General Fund positions were frozen in the FY 2021 budget totaling \$1,240,828.

New Initiatives for FY 2021

Investment in Employees - \$545,000

- » \$150,000 is included in the budget for the Tier II to Tier I conversion for employees that are in the Employee Retirement System Pension Plan.
- » \$395,000 is included in the budget for a 1% contribution increase to the Fire & Police Pension.

Health Insurance

- » The budget includes a \$100,000 transfer from the General Fund to the City's Health Insurance Fund to offset the deficit fund balance.
- » The proposed FY 2021 budget includes an 7% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Capital Equipment Investments

- » In FY 2016, the City's share of the County sales tax changed from 25% of 2% to 19% of 3%. This yields approximately 15% more in County sales tax revenues for the City. This increase was earmarked to provide a permanent funding source for the annual 2016-A debt service and capital equipment purchases.
- » The proposed FY 2021 budget includes \$1,049,945 for capital equipment, of which \$936,001 is for the first payment of the Public Safety Radio Lease and \$113,944 is dedicated to capital lease payments for equipment purchased in FY 2017.





General Fund Expenditure Highlights (continued)

Departmental Budgets

- » Departments were asked to reduce their FY 2021 budget requests by 38% from FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Agencies

- » Agencies were reduced 38% of their contract amounts beginning January 1, 2021 with the following exceptions:
- Tuscaloosa City Schools is level funded from their 2020 calendar year contract amount.
 - Tuscaloosa Tourism and Sports Commission is level funded from their 2020 calendar year contract amount.
 - Tuscaloosa Public Library is reduced 10% from their 2020 calendar year contract amount.
 - PARA is reduced 10% from their 2020 calendar year contract amount.
 - Agency capital funding for Easter Seals, Tuscaloosa Children's Center, and Tuscaloosa One Place is level funded from FY 2020 due to prior funding agreements.
 - Tuscaloosa Transit Authority received a \$5.7 million grant from the CARES Act which freed up City agency funds allocated to them for FY 2021.
 - \$20,000 for Tuscaloosa Education Foundation (New Agency in FY 2021).

Contingency

- » The proposed FY 2021 budget provides a contingency balance of \$506,246, which is approximately 0.32% of the overall budget.

Debt Service and other commitments

- » The FY 2021 debt service budget decreased by \$90,956 compared to the FY 2020 budget. Overall, debt service represents about 5% of the total FY 2021 budget. An additional \$10,000 is budgeted for fees associated with debt service.
- » \$117,300 is budgeted as a cost sharing agreement with EMA for the 4th payment for City's share of the new EMA facility. The 5th and final payment will be made in FY 2022.
- » \$675,000 is budgeted for incentive obligations between the Mercedes-Benz plant, the City of Tuscaloosa, the City of Northport and Tuscaloosa County.
- » \$1,617,315 in transfers from other funds is budgeted as a revenue to offset debt service obligations of other City funds.
- » \$170,000 is budgeted in the Information Technology Department for the final payment of the Motorola dispatch console lease.
- » \$936,001 is budgeted for the Public Safety Radio Lease payment for FY 2021. This is the second of seven payments for the lease.

General Fund Debt Service FY 2021 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2012-B (Partial Refunding)	265,000	91,825	356,825	2,860,000	January 2035
2014-A	1,105,000	375,500	1,480,500	7,510,000	July 2026
2014-C Refunding (2005)	95,000	35,420	130,420	880,000	January 2032
2016-A	675,000	1,199,945	1,874,945	30,795,000	April 2046
2016-B Refunding (2007A & 2009)	670,000	997,913	1,667,913	31,040,000	October 2038
2019-A Refunding of 2010-A	905,000	540,700	1,445,700	12,190,000	July 2031
2019-B Refunding of 2012-A, 2012-B & 2014-A, 2014-C	190,000	348,489	538,489	13,025,000	April 2039
Patriot Parkway Installment	170,386	-	170,386	1,192,702	October 2025
Renasant Bank Lease Purchase	40,000	-	40,000	240,000	October 2026
Total	\$ 4,115,386	\$ 3,589,792	\$ 7,705,178	\$ 99,732,702	





GENERAL FUND SUMMARY

General Fund Expenditure Highlights (continued)

General Fund Other Commitments FY 2021 Budget Summary				
Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date
Project Crimson	Incentive Obligation	\$ 425,000	\$ 2,975,000	October 2026
Project Five Star	Incentive Obligation	250,000	1,750,000	October 2026
EMA Building Replacement	Cost Sharing Arrangement	117,300	234,600	October 2022
Total		\$ 792,300	\$ 4,959,600	





GENERAL FUND SUMMARY

Account Category	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
GENERAL FUND REVENUES					
Taxes	80,007,863	80,600,984	74,176,514	75,450,259	75,450,259
Licenses and Permits	24,008,205	23,965,500	24,189,412	23,906,000	23,906,000
Fines and Penalties	1,570,628	2,590,731	1,685,659	1,500,767	1,471,410
Use of Property	301,682	140,000	115,048	140,000	121,000
Charges for Services	6,189,032	1,100,000	1,049,406	1,100,000	1,100,000
Intergovernmental Revenues	38,926,748	38,696,806	32,066,868	34,892,452	36,144,730
Other Operating	788,096	1,212,434	1,223,225	748,768	793,243
Transfers from Other Funds	9,074,912	14,822,286	2,072,013	13,667,822	17,082,066
Cost Reimbursements	1,947,931	1,467,560	1,032,238	1,368,284	881,033
TOTAL GENERAL FUND REVENUES	162,815,097	164,596,301	137,610,381	152,774,352	156,949,741
GENERAL FUND EXPENDITURES					
Accounting and Finance	3,913,591	4,639,695	4,303,294	4,371,879	4,371,879
Council	351,994	441,690	288,207	378,468	417,843
Community & Neighborhood Services	406,852	581,509	626,053	468,219	508,219
Fire	24,431,487	25,103,511	25,333,227	24,947,691	26,006,608
Human Resources	2,737,981	2,786,280	2,177,594	2,668,117	2,668,117
Information Technology	4,920,428	5,740,363	4,924,179	5,330,336	5,330,336
Infrastructure and Public Services	31,729,441	35,388,299	32,069,514	34,302,116	35,600,079
Mayor	1,064,081	1,768,710	1,360,781	1,535,008	1,351,277
Municipal Court	993,991	1,092,080	1,010,087	1,082,877	1,082,877
Office of the City Attorney	1,990,230	1,971,608	1,870,543	1,922,395	1,922,395
Office of Urban Development	3,513,709	3,528,248	3,222,128	3,333,005	3,333,005
Police	32,418,348	34,369,546	32,598,241	33,508,565	33,508,565
Other Operating	41,441,934	34,960,612	26,690,365	29,951,807	29,957,576
Agencies	12,374,382	12,645,274	12,536,567	9,625,252	10,890,965
TOTAL GENERAL FUND EXPENDITURES	162,288,446	165,017,425	149,010,780	153,425,735	156,949,741





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GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
TAXES						
10100050-0101	Sales Tax	38,856,103	39,044,000	35,853,959	36,599,000	36,599,000
10100050-010101	S/T Rebate - Legacy Park	(460,720)	(451,848)	(290,830)	(470,000)	(470,000)
10100050-010102	S/T Rebate - Constr Mitigation	(16,189)	(73,333)	(108,347)	(73,333)	(73,333)
10100050-0102	Use Tax	4,218,949	4,142,000	4,036,662	4,330,000	4,330,000
10100050-0103	Sales Tax Liquor	198,570	209,000	147,668	115,000	115,000
10100050-0104	Sales Tax Pen & Int	278,406	235,000	147,935	165,000	165,000
10100050-0105	Use Tax - Internet	2,057,234	2,070,000	3,032,553	3,350,000	3,350,000
10100050-0201	Ad Valorem Tax	17,327,440	18,165,680	17,678,369	17,660,000	17,660,000
10100050-020101	AV/T Rebate - Embassy Suites	(92,475)	(93,000)	(92,475)	(92,475)	(92,475)
10100050-020102	AV/T Rebate - Hotel Indigo	(24,620)	(25,000)	(24,620)	(24,620)	(24,620)
10100050-020103	AV/T Rebate - Legacy Park	(139,298)	(140,000)	(125,314)	(125,313)	(125,313)
10100050-020104	AV/T Rebate - Const Mitigation	-	(10,000)	(1,007)	(10,000)	(10,000)
10100050-0202	Ad Valorem Tax Auto	1,420,619	1,406,000	1,323,376	1,421,000	1,421,000
10100050-0203	Ad Valorem Tax-Prior Years	4,812	5,000	161,197	-	-
10100050-0302	Liquor Tax	1,782,149	1,794,000	1,500,304	1,611,000	1,611,000
10100050-0303	Wine Tax	81,723	84,000	81,530	90,000	90,000
10100050-0304	Rental Tang Per Prop T	1,004,937	994,000	879,304	951,000	951,000
10100050-0306	Lodging Tax	8,377,106	8,610,000	5,675,183	5,515,000	5,515,000
10100050-030601	L/T Rebate - Embassy Suites	(522,948)	(501,515)	(252,798)	(429,500)	(429,500)
10100050-030602	L/T Rebate - Hotel Indigo	(145,499)	(165,000)	(102,456)	(137,000)	(137,000)
10100050-0308	Tobacco Tax	664,654	667,000	636,240	675,000	675,000
10100050-0309	Dwelling Tax	3,406,643	3,310,000	2,594,752	3,288,000	3,288,000
10100050-0311	Audits	1,592,545	1,200,000	1,304,593	930,000	930,000
10100050-0312	Lodging Tax - S/T Rentals	137,721	125,000	120,737	112,500	112,500
TOTAL TAXES		80,007,863	80,600,984	74,176,514	75,450,259	75,450,259





**GENERAL FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
LICENSES AND PERMITS						
10100055-0401	Privilege License	20,963,972	20,941,000	20,875,583	20,715,000	20,715,000
10100055-040101	B/L Rebate - Constr Mitigation	-	(1,000)	(1,328)	-	-
10100055-0402	Life Insurance License	687,430	700,000	725,636	725,000	725,000
10100055-0403	Fire Insurance License	249,596	200,000	207,607	207,000	207,000
10100055-0404	Alcoholic Bev License	121,414	119,000	100,988	101,500	101,500
10100055-0405	Filing Fee	21,895	21,000	11,070	12,000	12,000
10100055-0406	Franchise License	137,272	125,000	93,472	110,000	110,000
10100055-0407	Penalties	268,419	275,000	158,861	157,000	157,000
10100055-0408	Election Filing Fee	805	-	-	-	-
10100055-0409	Business Privilege License	201,067	199,000	205,706	200,000	200,000
10100055-0502	Building Permits	1,330,871	1,362,000	1,789,873	1,659,000	1,659,000
10100055-0503	Electrical Inspection	22,462	22,000	19,644	17,000	17,000
10100055-0520	PS- Special Event App Fee	3,001	2,500	2,300	2,500	2,500
TOTAL LICENSES AND PERMITS		24,008,205	23,965,500	24,189,412	23,906,000	23,906,000





GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FINES AND PENALTIES						
10100060-0601	Municipal Court Clearing	(193)	-	182,861	-	-
10100060-0602	State General Fund	0	-	(29,357)	-	-
10100060-0603	Fair Trial Tax	-	-	-	-	-
10100060-0608	Failure To Appear / Writ Fee	99,040	99,000	86,033	99,000	99,000
10100060-0610	Recovery Unit And Other	4,115	5,500	1,520	5,500	5,500
10100060-0611	City Court Costs/Jail Muni Bbf	100,908	105,000	73,073	105,000	105,000
10100060-0612	Criminal Littering Fund	-	-	3,425	-	-
10100060-0613	City Fines/Bond Forfeiture	713,286	727,000	558,437	727,000	727,000
10100060-0616	Imp Drivers-City	1,003	1,100	562	1,100	1,100
10100060-0622	Forensic Trust - City	122	100	116	100	100
10100060-0625	City Court Over/Short	(2,905)	-	25	-	-
10100060-0626	Copy/Records Fee	23,252	23,000	16,711	23,000	23,000
10100060-0630	Mun General Fund - Ect	-	-	-	-	-
10100060-0634	Convenience Fee	(195)	500	(403)	500	500
10100060-0636	Diversion Training Tech (TPD)	95,170	35,210	61,800	35,210	35,210
10100060-0637	Diversion Indigent Treatment	95,779	-	61,061	-	-
10100060-0638	Diversion General Fund	195,974	211,000	125,968	211,000	211,000
10100060-06361	PY Fund Bal-Mun Crt (TR TECH)	-	205,000	-	-	-
10100060-06381	PY Fund Bal-Mun Crt (DIVERSN)	-	914,321	-	-	-
10100060-0641	Mun Court Jud Admin BBFF	-	-	-	-	-
10100060-0647	Circuit Clerk Admin	-	-	0	-	-
10100060-0693	Impaired Driving Prevention	-	-	-	-	-
10100060-0697	Interlock Indigent Fund	-	-	-	-	-
10100060-698	Expungement Revenue	8,100	9,000	4,050	9,000	9,000
10100060-701	Parking Tickets	234,154	247,000	200,326	247,000	247,000
10100060-0702	Wrecker Service	1,130	6,000	-	6,000	6,000
10100060-0703	Sex Offender Fines	1,887	2,000	1,918	2,000	2,000
10100060-0704	Red Light Cameras	-	-	337,533	-	-
TOTAL FINES AND PENALTIES		1,570,628	2,590,731	1,685,659	1,500,767	1,471,410





**GENERAL FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
USE OF PROPERTY						
10100065-0901	Rents	15,003	15,000	14,603	15,000	15,000
10100065-0903	Airport Hanger Rent	123,732	125,000	100,219	125,000	106,000
10100065-1001	Airport Landing Fees	53,274	-	-	-	-
10100065-1002	Airport Fuel Flowage Fees	80,927	-	0	-	-
10100065-1004	Airport Sp Event Parking Fees	28,445	-	-	-	-
10100065-1006	Airport Facility Event Fee	300	-	225	-	-
TOTAL USE OF PROPERTY		301,682	140,000	115,048	140,000	121,000





**GENERAL FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
CHARGES FOR SERVICES						
10100070-1101	Garbage Collection	6,180,801	1,100,000	1,049,406	1,100,000	1,100,000
10100070-1803	Recovered Bad Debts	8,231	-	-	-	-
TOTAL CHARGES FOR SERVICES		6,189,032	1,100,000	1,049,406	1,100,000	1,100,000





GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
INTERGOVERNMENTAL REVENUES						
10100075-1201	Sales Tax - Public School Bond	18,356,200	18,335,000	14,978,265	16,501,500	16,501,500
10100075-1202	Road And Bridge Tax	895,231	895,000	1,096,845	895,000	895,000
10100075-1204	Beer Tax-Wholesaler	435,942	396,000	293,333	396,000	382,000
10100075-1205	Local Gasoline Tax	698,262	690,847	495,763	656,305	615,000
10100075-1207	Casual Sales Tax-Autos	253,298	272,000	411,222	217,600	300,000
10100075-1209	County Sales Tax-3% City Share	17,438,390	17,534,118	14,230,026	15,780,706	16,736,000
10100075-1302	Bank Excise Tax	541,206	425,000	507,062	300,000	315,000
10100075-1303	Abc Board Profit	739	37,000	20,252	37,000	37,000
10100075-1304	Oil Production Tax	35,723	35,000	14,734	31,500	24,000
10100075-1947	Grant-Homeland Security	18,029	-	3,998	-	-
10100075-1956	Grant Bulletproof Vests	35,339	-	-	-	-
10100075-1963	Grant-FBI	-	-	5,238	-	-
10100075-1981	Grant-Us Marshall Task Force	15,974	-	10,131	-	-
10100075-1995	Adem Recycling Grant	202,415	76,841	-	76,841	339,230
TOTAL INTERGOVERNMENTAL REVENUES		38,926,748	38,696,806	32,066,868	34,892,452	36,144,730





GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OTHER OPERATING						
10100080-1401	Interest Income-CD'S	-	7,000	-	-	-
10100080-1403	Interest Income-Checking	(2,294)	1,100	189	-	1,500
10100080-1429	Interest Income- Payment Plan	12,572	12,000	662	-	1,000
10100080-1430	Interest Income - Debt Service	2,726	2,000	18,109	-	3,500
10100080-1501	Other Operating	990	1,100	800	-	1,000
10100080-1502	Police Miscellaneous	54,183	53,000	52,415	53,000	58,000
10100080-1503	Rebate Fees	19,612	20,000	19,493	18,000	19,500
10100080-1506	Vending Commissions	8,145	8,000	4,492	8,000	4,000
10100080-1513	Sale Of Land/Vacate Street	-	18,809	18,809	-	-
10100080-1514	Settlement Proceeds	-	12,000	385,475	-	-
10100080-1518	In-Kind Revenues	2,500	-	-	-	-
10100080-1520	SWDA Reimb For Fuel	17,547	44,218	-	44,218	44,218
10100080-1522	TPD - Abandoned Property	-	149,507	197,519	-	-
10100080-1523	Mayors 5K	48,276	60,000	30,368	60,000	60,000
10100080-1528	Over/Under	-	-	(191)	-	-
10100080-1535	Auction Sales	61,242	90,000	36,948	45,000	45,000
10100080-1537	Surplus Sales	25	-	-	-	-
10100080-1538	Rescue Call Payments	86,783	235,000	44,648	58,750	83,500
10100080-15381	PY Fund Bal-Ambulance	-	-	-	-	87,975
10100080-1546	Donations	-	1,700	1,700	-	-
10100080-1561	RMKT- Rental Income	206,996	255,000	183,438	229,500	175,000
10100080-1562	RMKT- Farmers Booth Fees	16,480	15,000	10,933	13,500	7,500
10100080-1563	RMKT- Artist Booth Fees	4,295	4,000	2,550	3,600	1,650
10100080-1564	RMKT- Catering Royalties	55,026	45,000	23,056	40,500	19,000
10100080-1566	RMKT- Merchandise Inventory	575	-	380	-	-
10100080-1568	RMKT-Snap/Ebt Program	1,604	2,000	3,986	1,800	750
10100080-1570	HOTR- Ice Skating	97,951	97,000	83,800	97,000	84,000
10100080-1571	HOTR- Sponsorships	38,500	38,000	47,000	38,000	47,000
10100080-1572	HOTR- Concessions	1,649	1,500	249	1,500	250
10100080-1573	HOTR- Private Events	7,109	7,000	20,812	7,000	15,000
10100080-1574	HOTR- Other Misc Revenues	1,815	1,500	4,090	1,500	4,000
10100080-1581	Special Event-Rental Fees	27,588	26,000	25,743	23,400	23,400





**GENERAL FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OTHER OPERATING (continued)						
10100080-1583	Special Event Sponsorships	16,090	5,000	5,750	4,500	6,500
10100080-1584	Special Event Concessions	91	-	-	-	-
10100080-1591	Edge-Rental Income	20	-	-	-	-
TOTAL OTHER OPERATING		788,096	1,212,434	1,223,225	748,768	793,243





GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
TRANSFERS FROM OTHER FUNDS						
10100085-1605	Trans From Beer Tax Bonus	408,065	416,860	406,587	416,860	406,500
10100085-1617	Trans From WS - Prop Insurance	356,136	350,000	-	420,000	420,000
10100085-1618	Trans From W&S - Operations	910	-	-	-	-
10100085-1628	Trans From GF-RFFI	66,442	194,464	-	-	-
10100085-1630	Trans From WS - Worker's Comp	50,000	50,000	50,000	50,000	50,000
10100085-1634	Trans From WS - Build Maint	109,481	146,783	-	146,783	146,783
10100085-1635	Trans From WS - Temp Wages	53,679	25,000	-	25,000	25,000
10100085-1637	Trans From Alabama Trust Fund	500,000	500,000	500,000	500,000	500,000
10100085-1646	Trans From Pub Works Cap Fund	99,600	-	-	-	-
10100085-1659	Trans From ETF-Garbage Subsidy	-	5,000,000	-	5,000,000	5,000,000
10100085-1662	Transf From Hourly Pension Fund	-	265,000	-	-	-
10100085-1663	Transfer from Elevate	-	-	-	-	3,347,715
10100085-1670	Trans From Corrections Fund	75,000	75,000	-	-	75,000
10100085-1680	Trans From Tourism Cap Impv	250,000	250,000	250,000	250,000	250,000
10100085-1699	Trans From WS - Indirect Costs	5,861,868	5,993,753	-	5,993,753	5,993,753
10100085-8080	Trans From Amp - Debt Service	1,054,044	865,426	865,426	865,426	867,315
10100085-8081	Transf From Amp - Clearing	189,686	690,000	-	-	-
TOTAL TRANSFERS FROM OTHER FUNDS		9,074,912	14,822,286	2,072,013	13,667,822	17,082,066





GENERAL FUND REVENUES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
COST REIMBURSEMENTS						
10100090-1550	Insurance Proceeds	-	34,581	146,788	-	-
10100090-9900	Cost Reimburse	2,409	2,500	1,504	2,500	2,500
10100090-9902	Cost Reim-Engineering	864	-	-	-	-
10100090-9903	Cost Reim-Information Sys	64,093	-	200	-	-
10100090-9904	Cost Reim-City Council	155	-	-	-	-
10100090-9905	Cost Reim-Planning	63,164	57,000	49,509	57,000	40,000
10100090-9906	Cost Reim-Legal	32,523	2,000	1,283	2,000	1,200
10100090-9908	Cost Reim-Police	464,727	348,075	246,027	330,000	180,000
10100090-9909	Cost Reim-Fire	90,108	15,000	226	15,000	-
10100090-9911	Cost Reim-Inspection	54,313	30,000	29,972	30,000	34,000
10100090-9912	Cost Reim-TDOT	228,613	90,000	34,816	90,000	40,000
10100090-9915	Cost Reim-Env Services	41,069	20,000	29,441	20,000	29,000
10100090-9916	Cost Reim-BOE School Guards	64,789	97,000	35,537	97,000	70,000
10100090-9917	Cost Reim-PS CCD Conv Fees	615	-	161	-	-
10100090-9921	Cost Reim-Mayor/Clerk	70,997	-	70	-	-
10100090-9925	Cost Reim-Recycling	183,645	220,000	141,238	176,000	140,000
10100090-9934	Cost Reim-Revenue	25	-	90	-	-
10100090-9935	Cost Reim-E911	86,317	89,631	31,272	89,631	-
10100090-9942	Cost Reim-Human Resources	90	-	60	-	-
10100090-9944	Cost Reim-Preservation	2,675	2,100	2,159	2,100	1,600
10100090-9945	Cost Reim-Facilities Maint	748	1,000	-	1,000	-
10100090-9947	Cost Reim-PATA Fuel	181,431	179,315	114,733	179,315	179,315
10100090-9956	Cost Reim-Amphitheater	927	1,500	5,056	1,500	500
10100090-9968	Cost Reim-FOCUS	224	-	17	-	-
10100090-9969	Cost Reimb - PATA Security	110,198	110,198	53,940	110,198	110,198
10100090-9970	Cost Reim- A&E Special Events	64,607	35,000	8,186	35,000	5,100
10100090-9974	Cost Reim-PATA-UA Route	85,040	85,040	85,040	85,040	-
10100090-9975	Cost Reim-Cemeteries	10,075	-	1,000	-	-
10100090-9976	Cost Reim-Animal Shelter	14,383	17,620	13,914	15,000	17,620
10100090-9985	Cost Reim-Summer Feeding	29,110	30,000	-	30,000	30,000
TOTAL COST REIMBURSEMENTS		1,947,931	1,467,560	1,032,238	1,368,284	881,033



In the spirit of excellence, the Accounting & Finance Department is committed to providing a service-oriented, team approach to effectively manage the City's financial health, and provide stewardship of resources while maintaining the City's financial integrity. During the reorganization, the Finance Department, the Revenue Department and the Water & Sewer Billing Office were combined.

Accounting & Finance FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 1,492,269	\$ 1,909,772	\$ 1,735,587	\$ (174,185)	-9.1%
Purchasing	1,408,395	1,473,115	1,465,570	(7,545)	-0.5%
Revenue & Financial Services	1,012,927	1,256,808	1,170,722	(86,086)	-6.8%
Total	\$ 3,913,591	\$ 4,639,695	\$ 4,371,879	\$ (267,816)	-5.8%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 2,363,306	\$ 2,964,919	\$ 2,752,769	\$ (212,150)	-7.2%
Salary Reimbursements	-	-	(27,506)	(27,506)	0.0%
Overtime/Wages	1,814	5,403	-	(5,403)	-100.0%
Auto Fuel/Maintenance	2,834	4,500	2,500	(2,000)	-44.4%
Property Insurance	919,310	945,000	1,010,000	65,000	6.9%
Liability Insurance	330,464	360,000	360,000	-	0.0%
Other Operating	295,863	359,873	274,116	(85,757)	-23.8%
Total By Category	\$ 3,913,591	\$ 4,639,695	\$ 4,371,879	\$ (267,816)	-5.8%





GENERAL FUND
ACCOUNTING & FINANCE

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
A&F - BUDGETS AND FINANCIAL REPORTING						
10101010-1005	Beer Tax Bonus	3,494	4,408	3,792	4,114	4,114
10101010-1015	Salaries	994,036	1,236,888	1,121,198	1,188,624	1,188,624
10101010-101501	Salary Reimbursement - Grants	-	-	(1,615)	(2,544)	(2,544)
10101010-101503	Salary Reimbursement - Elevate	-	-	-	(24,962)	(24,962)
10101010-1025	Salary Overtime	-	117	116	-	-
10101010-1030	Wages	-	5,227	4,679	-	-
10101010-2010	Employee Insurance	112,807	171,737	128,327	156,596	156,596
10101010-2025	State Pension	70,607	83,437	75,089	85,728	85,728
10101010-2029	Medicare Tax	13,548	16,926	15,489	17,166	17,166
10101010-2030	Social Security	57,507	72,338	66,228	73,365	73,365
10101010-3007	Auditing	88,200	90,000	90,000	102,000	102,000
10101010-3100	Outside Services	7,556	10,000	7,510	10,000	10,000
10101010-3110	Machine Rental	6,508	6,400	4,061	8,000	8,000
10101010-3137	Postage & Freight	7,566	8,000	6,475	7,500	7,500
10101010-3138	Operating Forms	4,890	6,000	5,124	5,000	5,000
10101010-3155	Office Supplies	7,111	5,500	3,698	4,500	4,500
10101010-3170	Repairs & Supplies	4,815	31,100	30,550	500	500
10101010-3188	Furniture Supplies	-	27,656	5,645	-	-
10101010-3210	Travel/Education	15,788	27,860	11,229	10,700	10,700
10101010-3212	Car Allowance	6,732	21,300	20,775	21,300	21,300
10101010-3214	Books/Dues/Subscriptions	37,788	56,480	35,901	56,500	56,500
10101010-3225	Uniforms/Prot Clothing	2,122	1,700	-	-	-
10101010-3231	Telephone	8,515	9,500	9,282	7,600	7,600
10101010-3995	Bank Charges	41,550	4,500	733	3,500	3,500
10101010-3999	Miscellaneous Expense	1,129	1,700	1,558	400	400
10101010-4010	Equipment	-	10,998	10,986	-	-
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING		1,492,269	1,909,772	1,656,830	1,735,587	1,735,587





GENERAL FUND
ACCOUNTING & FINANCE

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
A&F - PURCHASING						
10101011-1005	Beer Tax Bonus	484	464	469	484	484
10101011-1015	Salaries	115,071	119,572	82,459	69,224	69,224
10101011-1025	Salary Overtime	71	-	-	-	-
10101011-2010	Employee Insurance	22,554	24,346	15,581	12,719	12,719
10101011-2025	State Pension	8,856	8,860	5,571	4,731	4,731
10101011-2029	Medicare Tax	1,485	1,549	1,114	928	928
10101011-2030	Social Security	6,351	6,624	4,763	3,968	3,968
10101011-3085	Property Insurance	919,310	945,000	984,438	1,010,000	1,010,000
10101011-3105	Liability Insurance	330,464	360,000	372,025	360,000	360,000
10101011-3155	Office Supplies	1,021	1,000	511	500	500
10101011-3170	Repairs & Supplies	124	200	50	200	200
10101011-3210	Travel/Education	1,853	2,500	-	-	-
10101011-3212	Car Allowance	-	2,100	2,100	2,100	2,100
10101011-3214	Books/Dues/Subscriptions	363	400	253	400	400
10101011-3225	Uniforms/Prot Clothing	196	200	85	-	-
10101011-3231	Telephone	191	200	183	216	216
10101011-3999	Miscellaneous Expense	-	100	-	100	100
TOTAL A&F - PURCHASING		1,408,395	1,473,115	1,469,602	1,465,570	1,465,570





GENERAL FUND
ACCOUNTING & FINANCE

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
A&F - REVENUE AND FINANCIAL SERVICES						
10101030-1005	Beer Tax Bonus	3,029	3,480	3,601	3,388	3,388
10101030-1015	Salaries	740,667	917,322	880,367	859,829	859,829
10101030-1025	Salary Overtime	1,743	59	59	-	-
10101030-2010	Employee Insurance	95,123	135,136	116,685	109,297	109,297
10101030-2025	State Pension	58,290	70,223	65,952	68,593	68,593
10101030-2029	Medicare Tax	9,982	12,421	11,921	11,682	11,682
10101030-2030	Social Security	42,683	53,088	50,974	49,933	49,933
10101030-3010	Auto-Fuel & Oil	1,926	3,000	1,033	2,000	2,000
10101030-3015	Auto-Maintenance	907	1,500	646	500	500
10101030-3110	Machine Rental	5,644	5,500	4,116	9,300	9,300
10101030-3137	Postage & Freight	14,924	12,500	12,992	14,500	14,500
10101030-3138	Operating Forms	3,223	2,500	2,007	3,000	3,000
10101030-3155	Office Supplies	5,904	5,500	5,575	5,000	5,000
10101030-3170	Repairs & Supplies	4,278	1,979	1,401	1,500	1,500
10101030-3210	Travel/Education	10,320	11,000	3,746	7,000	7,000
10101030-3212	Car Allowance	-	4,800	4,800	11,100	11,100
10101030-3214	Books/Dues/Subscriptions	3,006	1,800	1,034	2,600	2,600
10101030-3225	Uniforms/Prot Clothing	1,933	3,000	-	-	-
10101030-3231	Telephone	8,915	11,500	9,428	11,000	11,000
10101030-3999	Miscellaneous Expense	430	500	523	500	500
TOTAL A&F - REVENUE AND FINANCIAL SERVICES		1,012,927	1,256,808	1,176,861	1,170,722	1,170,722



The Tuscaloosa City Council is the City's legislative body. The City of Tuscaloosa divides into seven Council districts. Collectively, the seven Councilmembers represent an estimated 100,000 residents covering over 70 square miles. As legislators, the Council considers particular items of business through issue-specific committees and recommends action to the full Council.

City Council FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
City Council	\$ 351,994	\$ 441,690	\$ 417,843	\$ (23,847)	-5.4%
Total	\$ 351,994	\$ 441,690	\$ 417,843	\$ (23,847)	-5.4%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 70,009	\$ 73,470	\$ 74,119	\$ 649	0.9%
Overtime/Wages	199,155	223,552	201,567	(21,985)	-9.8%
Other Operating	82,831	144,668	142,157	(2,511)	-1.7%
Total By Category	\$ 351,994	\$ 441,690	\$ 417,843	\$ (23,847)	-5.4%





GENERAL FUND
COUNCIL

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
COUNCIL						
10104050-1005	Beer Tax Bonus	242	232	234	242	242
10104050-1015	Salaries	46,712	49,100	48,279	49,400	49,400
10104050-1025	Salary Overtime	1,003	2,000	482	1,000	1,000
10104050-1030	Wages	198,152	221,552	193,508	200,567	200,567
10104050-2010	Employee Insurance	25	20	3,956	20	20
10104050-2025	State Pension	4,331	4,361	4,320	4,567	4,567
10104050-2029	Medicare Tax	3,544	3,747	3,468	3,773	3,773
10104050-2030	Social Security	15,154	16,010	14,831	16,117	16,117
10104050-3065	Election Expense	-	-	-	-	109,375
10104050-3100	Outside Services	51,011	11,000	-	-	-
10104050-3110	Machine Rental	2,946	4,500	6,485	5,500	5,500
10104050-3137	Postage & Freight	-	50	-	-	-
10104050-3138	Operating Forms	-	500	584	3,000	3,000
10104050-3155	Office Supplies	610	800	264	600	600
10104050-3170	Repairs & Supplies	565	24,350	875	2,000	2,000
10104050-3210	Travel/Education	18,211	21,000	425	11,082	11,082
10104050-3214	Books/Dues/Subscriptions	202	100	75	100	100
10104050-3231	Telephone	6,816	8,500	6,399	8,500	8,500
10104050-3999	Miscellaneous Expense	2,470	3,868	4,023	2,000	2,000
10104050-99901	Discretionary Funds - Dist 1	-	10,000	-	10,000	-
10104050-99902	Discretionary Funds - Dist 2	-	10,000	-	10,000	-
10104050-99903	Discretionary Funds - Dist 3	-	10,000	-	10,000	-
10104050-99904	Discretionary Funds - Dist 4	-	10,000	-	10,000	-
10104050-99905	Discretionary Funds - Dist 5	-	10,000	-	10,000	-
10104050-99906	Discretionary Funds - Dist 6	-	10,000	-	10,000	-
10104050-99907	Discretionary Funds - Dist 7	-	10,000	-	10,000	-
TOTAL COUNCIL		351,994	441,690	288,207	378,468	417,843



The Office of Community and Neighborhood Services is an independent department that reports to the Office of Mayor. The mission of the Office of the Community and Neighborhood Services is to advance social and economic justice through the creation of strong, sustainable, and inclusive communities within Tuscaloosa. To that end, it acts as a liaison to the U.S. Department of Housing and Urban Development (HUD) and the Alabama Department of Economic and Community Affairs (ADECA), through the administration of the City of Tuscaloosa's Community Planning and Development grants. These grants include the Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grant, and the Homeless Management Information System. Additionally, the Office of Community and Neighborhood Services works with community agencies to expand and refine programs and projects offered to the Tuscaloosa community at large.

Community & Neighborhood Services FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Federal Programs	\$ 406,852	\$ 581,509	\$ 508,219	\$ (73,290)	-12.6%
Total	\$ 406,852	\$ 581,509	\$ 508,219	\$ (73,290)	-12.6%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 590,264	\$ 612,073	\$ 638,607	\$ 26,534	4.3%
Salary Reimbursement	(246,496)	(154,500)	(247,500)	(93,000)	60.2%
Overtime/Wages	26,082	27,359	27,359	-	0.0%
Auto Fuel/Maintenance	284	950	850	(100)	-10.5%
Other Operating	36,719	95,627	88,903	(6,724)	-7.0%
	\$ 406,852	\$ 581,509	\$ 508,219	\$ (73,290)	-12.6%





GENERAL FUND
COMMUNITY & NEIGHBORHOOD SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
COMMUNITY AND NEIGHBORHOOD SERVICES						
10104070-0680	Riverwalk Bank Stabilization	-	-	-	-	-
10104070-1005	Beer Tax Bonus	1,663	1,624	1,558	1,936	1,936
10104070-1015	Salaries	461,161	478,247	483,226	496,357	496,357
10104070-101501	Salary Reimbursement	(246,496)	(154,500)	(40,000)	(247,500)	(247,500)
10104070-1030	Wages	26,082	27,359	18,456	27,359	27,359
10104070-2010	Employee Insurance	42,433	45,785	44,063	47,636	47,636
10104070-2025	State Pension	39,041	39,462	39,304	42,827	42,827
10104070-2029	Medicare Tax	6,893	7,084	7,094	7,632	7,632
10104070-2030	Social Security	29,473	30,271	30,331	32,619	32,619
10104070-3005	Legal Advertising	309	1,600	903	800	800
10104070-3010	Auto-Fuel & Oil	124	550	64	550	550
10104070-3015	Auto-Maintenance	160	400	203	300	300
10104070-3085	Property Insurance	-	-	-	3,000	3,000
10104070-3100	Outside Services	6,330	15,500	-	9,000	9,000
10104070-3110	Machine Rental	5,476	6,600	7,082	2,976	2,976
10104070-3137	Postage & Freight	292	400	116	400	400
10104070-3138	Operating Forms	-	400	-	400	400
10104070-3155	Office Supplies	2,873	3,500	2,188	3,500	3,500
10104070-3170	Repairs & Supplies	1,140	6,500	7,022	2,000	2,000
10104070-3199	Neighborhood Revitalization	-	40,000	-	14,000	54,000
10104070-3210	Travel/Education	11,247	12,000	5,526	5,000	5,000
10104070-3212	Car Allowance	9,600	9,600	9,600	9,600	9,600
10104070-3214	Books/Dues/Subscriptions	15	1,000	1,000	1,000	1,000
10104070-3231	Telephone	7,752	7,300	7,835	6,000	6,000
10104070-3999	Miscellaneous Expense	1,286	827	483	827	827
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES		406,852	581,509	626,053	468,219	508,219



Fire Rescue continues to strive towards our Standard of Excellence each day by focusing on our Core Values. Our mission of “Making Tuscaloosa a safer community through the highest quality of emergency response, risk reduction and fiscal responsibility” continues to allow us to provide the highest quality of service to our customers. In a spirit of shared responsibility, again this year we have worked hard with our Accounting and Finance partners to make a responsible and conservative budget request. We appreciate the opportunity to highlight the projects below for further consideration and to discuss the impact those being funded or not will have on our department.

Fire & Rescue					
FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Fire	\$ 21,119,408	\$ 21,606,769	\$ 21,766,813	\$ 160,044	0.7%
Fire - Paramedics	3,129,502	3,354,191	3,120,753	(233,438)	-7.0%
Fire - Grant	66,833	82,426	-	(82,426)	-100.0%
Fire - Ambulance	115,743	60,125	60,125	-	0.0%
Fire - Dispatch	-	-	1,058,917	1,058,917	0.0%
Total	\$ 24,431,487	\$ 25,103,511	\$ 26,006,608	\$ 903,097	3.6%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 20,899,853	\$ 22,043,377	\$ 23,377,268	\$ 1,333,891	6.1%
Overtime/Wages/Holiday Pay	1,913,897	1,686,246	1,467,246	(219,000)	-13.0%
Auto Fuel/Maintenance	502,489	323,750	303,750	(20,000)	-6.2%
Maintenance Contracts	95,498	25,000	20,000	(5,000)	-20.0%
Utilities	261,543	240,000	245,280	5,280	2.2%
Uniforms/Protective Clothing	174,826	186,250	161,250	(25,000)	-13.4%
Capital Outlay	45,964	53,979	-	(53,979)	-100.0%
Other Operating	537,418	544,909	431,814	(113,095)	-20.8%
Total By Category	\$ 24,431,487	\$ 25,103,511	\$ 26,006,608	\$ 903,097	3.6%





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE						
10106010-1005	Beer Tax Bonus	114,482	113,724	112,655	117,646	117,646
10106010-1010	Longevity Bonus	82,600	81,600	81,500	80,800	80,800
10106010-1011	Supp Longevity Bonus	86,150	84,900	87,500	86,950	86,950
10106010-1015	Salaries	13,672,962	14,293,151	14,150,148	14,647,740	14,647,740
10106010-1025	Salary Overtime	974,613	699,500	1,304,569	499,500	499,500
10106010-1045	Holiday Pay	697,799	730,000	717,761	715,000	715,000
10106010-2010	Employee Insurance	2,029,075	2,213,646	2,100,936	2,260,734	2,260,734
10106010-2020	Fire-Police Pension	1,992,839	2,083,714	2,095,297	2,139,493	2,139,493
10106010-2025	State Pension	47,314	48,899	49,029	49,356	49,356
10106010-2029	Medicare Tax	210,452	196,765	222,890	201,490	201,490
10106010-2030	Social Security	32,691	34,915	35,378	34,467	34,467
10106010-2040	Fire Cancer Insurance	-	46,785	46,785	46,785	46,785
10106010-3010	Auto-Fuel & Oil	110,034	110,000	75,940	95,000	95,000
10106010-3015	Auto-Maintenance	336,173	165,000	332,391	165,000	165,000
10106010-3079	Range Training	94	950	710	350	350
10106010-3086	Public Education	21,867	30,000	10,445	15,000	15,000
10106010-3100	Outside Services	10,856	12,000	10,749	11,000	11,000
10106010-3106	Toll Bridge	1,257	475	1,095	300	300
10106010-3110	Machine Rental	24,696	6,000	4,960	6,000	6,000
10106010-3137	Postage & Freight	789	1,425	535	713	713
10106010-3138	Operating Forms	297	460	249	-	-
10106010-3155	Office Supplies	5,917	8,360	5,987	5,184	5,184
10106010-3157	Fire Prevention/Arson	1,027	950	935	-	-
10106010-3170	Repairs & Supplies	119,749	119,125	135,475	119,000	119,000
10106010-3180	Haz-Mat Rep & Supplies	4,792	9,500	8,050	4,500	4,500
10106010-3188	Furniture Supplies	9,544	10,450	13,102	6,475	6,475
10106010-3210	Travel/Education	38,451	38,000	20,503	12,000	12,000
10106010-3213	Clothing Allowance	800	800	800	800	800
10106010-3214	Books/Dues/Subscriptions	11,678	12,000	7,057	7,000	7,000
10106010-3225	Uniforms/Prot Clothing	136,859	138,750	162,516	118,750	118,750
10106010-3230	Utilities	261,543	240,000	253,835	245,280	245,280
10106010-3231	Telephone	65,052	73,500	85,469	73,500	73,500





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE (continued)						
10106010-3700	HSG Donated Equip Under 5K	16,138	-	-	-	-
10106010-3899	Weather Related Expenses	-	-	174	-	-
10106010-3999	Miscellaneous Expense	817	1,425	1,201	1,000	1,000
TOTAL FIRE		<u>21,119,408</u>	<u>21,606,769</u>	<u>22,136,627</u>	<u>21,766,813</u>	<u>21,766,813</u>





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE - PARAMEDICS						
10106011-1005	Beer Tax Bonus	16,512	16,306	15,594	15,457	15,457
10106011-1010	Longevity Bonus	12,500	12,500	12,600	12,300	12,300
10106011-1011	Supp Longevity Bonus	11,750	11,750	12,400	12,200	12,200
10106011-1015	Salaries	1,959,548	2,133,634	1,929,444	1,952,708	1,952,708
10106011-101501	Salary Reimbursement - Grants	-	(23,000)	(23,000)	-	-
10106011-1025	Salary Overtime	136,864	140,500	180,228	140,500	140,500
10106011-1045	Holiday Pay	104,622	116,246	109,278	112,246	112,246
10106011-2010	Employee Insurance	304,296	341,862	296,596	311,839	311,839
10106011-2020	Fire-Police Pension	295,680	316,202	297,838	320,671	320,671
10106011-2025	State Pension	-	2,888	-	-	-
10106011-2029	Medicare Tax	30,200	29,351	30,612	26,915	26,915
10106011-2030	Social Security	-	2,985	-	-	-
10106011-3010	Auto-Fuel & Oil	26,702	23,750	14,042	18,750	18,750
10106011-3015	Auto-Maintenance	29,579	25,000	22,848	25,000	25,000
10106011-3100	Outside Services	2,523	4,750	3,138	-	-
10106011-3106	Toll Bridge	51	380	108	230	230
10106011-3138	Operating Forms	-	1,900	-	-	-
10106011-3155	Office Supplies	5,136	4,037	4,542	3,037	3,037
10106011-3156	Maintenance Contracts	24,763	25,000	18,732	20,000	20,000
10106011-3170	Repairs & Supplies	74,040	70,000	87,380	70,000	70,000
10106011-3176	Outside Testing	345	700	-	350	350
10106011-3210	Travel/Education	32,393	33,250	23,514	23,250	23,250
10106011-3214	Books/Dues/Subscriptions	12,372	7,000	6,825	5,500	5,500
10106011-3225	Uniforms/Prot Clothing	37,967	47,500	51,990	42,500	42,500
10106011-3231	Telephone	11,306	8,500	13,605	7,000	7,000
10106011-3999	Miscellaneous Expense	352	1,200	-	300	300
TOTAL FIRE - PARAMEDICS		3,129,502	3,354,191	3,108,315	3,120,753	3,120,753





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE - GRANT						
10106014-3100	Outside Services	-	3,750	3,750	-	-
10106014-3170	Repairs & Supplies	20,869	7,743	7,744	-	-
10106014-3225	Uniforms/Prot Clothing	-	16,954	16,667	-	-
10106014-4010	Equipment	45,964	53,979	-	-	-
TOTAL FIRE - GRANT		66,833	82,426	28,161	-	-





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE - AMBULANCE						
10106015-3100	Outside Services	36,557	42,750	42,750	42,750	42,750
10106015-3156	Maintenance Contracts	70,734	-	-	-	-
10106015-3170	Repairs & Supplies	888	4,000	4,000	4,000	4,000
10106015-3210	Travel/Education	7,546	11,000	11,000	11,000	11,000
10106015-3214	Books/Dues/Subscriptions	-	950	950	950	950
10106015-3999	Miscellaneous Expense	18	1,425	1,425	1,425	1,425
TOTAL FIRE - AMBULANCE		115,743	60,125	60,125	60,125	60,125





**GENERAL FUND
FIRE & RESCUE**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
FIRE - DISPATCH						
10106016-1005	Beer Tax Bonus	-	-	-	3,146	3,146
10106016-1015	Salaries	-	-	-	672,728	672,728
10106016-1025	Salary Overtime	-	-	-	157,864	157,864
10106016-2010	Employee Insurance	-	-	-	120,456	120,456
10106016-2025	State Pension	-	-	-	56,991	56,991
10106016-2029	Medicare Tax	-	-	-	9,049	9,049
10106016-2030	Social Security	-	-	-	38,683	38,683
TOTAL FIRE - DISPATCH		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,058,917</u>	<u>1,058,917</u>





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The Human Resources team is a strategic, collaborative partner with all City departments. We help reduce liability by ensuring compliance with all federal and state laws and City policies and procedures. We strive to be Tuscaloosa's employer of choice by recruiting, developing and retaining a diverse workforce while maintaining a competitive benefits and compensation package. We support a productive, safe work environment through customer service, teamwork, coaching, assisting with conflict resolution and promoting the City's culture.

Human Resources FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Human Resources	\$ 2,737,981	\$ 2,786,280	\$ 2,668,117	\$ (118,163)	-4.2%
Total	\$ 2,737,981	\$ 2,786,280	\$ 2,668,117	\$ (118,163)	-4.2%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 877,034	\$ 1,120,246	\$ 1,043,107	\$ (77,139)	-6.9%
Temporary Service Wages	187,678	70,000	70,000	-	0.0%
Workman's Compensation	1,349,397	1,050,000	1,050,000	-	0.0%
Other Operating	323,872	546,034	505,010	(41,024)	-7.5%
Total By Category	\$ 2,737,981	\$ 2,786,280	\$ 2,668,117	\$ (118,163)	-4.2%





**GENERAL FUND
HUMAN RESOURCES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
HUMAN RESOURCES						
10104010-1005	Beer Tax Bonus	2,661	2,552	2,566	3,146	3,146
10104010-1015	Salaries	687,996	876,339	745,407	810,287	810,287
10104010-1025	Salary Overtime	51	-	-	-	-
10104010-1055	Temporary Service Wages	133,999	45,000	51,891	45,000	45,000
10104010-1056	Temporary Wages-WS	53,679	25,000	24,836	25,000	25,000
10104010-2010	Employee Insurance	74,560	98,474	81,631	97,787	97,787
10104010-2025	State Pension	57,201	68,900	58,747	68,903	68,903
10104010-2029	Medicare Tax	9,433	12,207	10,214	11,033	11,033
10104010-2030	Social Security	40,335	52,174	43,674	47,151	47,151
10104010-2035	Workmen's Compensation	1,315,436	1,000,000	817,242	1,000,000	1,000,000
10104010-2036	Workmen's Compensation - WS	33,961	50,000	-	50,000	50,000
10104010-2038	PPACA Excise Tax	7,545	7,784	7,784	-	-
10104010-3100	Outside Services	176,726	313,000	213,345	300,000	300,000
10104010-3104	Staff Development	6,612	11,800	3,923	7,000	7,000
10104010-3107	Recruitment Interviews	2,021	5,450	1,334	5,450	5,450
10104010-3110	Machine Rental	8,302	6,000	5,663	6,000	6,000
10104010-3137	Postage & Freight	3,012	3,000	1,282	4,000	4,000
10104010-3140	Employee Wellness	3,638	4,000	-	4,000	4,000
10104010-3155	Office Supplies	11,273	12,540	5,516	9,000	9,000
10104010-3170	Repairs & Supplies	9,177	4,500	2,702	500	500
10104010-3174	Commercial Drivers Lic	3,911	22,000	2,746	16,000	16,000
10104010-3176	Outside Testing	23,035	25,500	21,251	28,500	28,500
10104010-3197	Medical Exams & Testing	45,865	65,000	27,628	70,000	70,000
10104010-3198	Medical Exams & Testing - WS	-	500	-	500	500
10104010-3210	Travel/Education	6,337	11,000	667	9,000	9,000
10104010-3212	Car Allowance	4,796	9,600	4,800	4,800	4,800
10104010-3214	Books/Dues/Subscriptions	3,953	42,400	37,872	40,000	40,000
10104010-3225	Uniforms/Prot Clothing	810	1,000	-	-	-
10104010-3231	Telephone	3,621	5,560	4,836	4,560	4,560
10104010-3990	Benefits Fair	8,033	4,500	-	-	-
10104010-3999	Miscellaneous Expense	-	500	38	500	500
TOTAL HUMAN RESOURCES		2,737,981	2,786,280	2,177,594	2,668,117	2,668,117



The Information Technology Department provides centralized technology services for the City of Tuscaloosa in support of Tuscaloosa's Standard of Excellence to be the most Innovative and Effectively Managed City in the United States of America. The IT Department supports this Standard with 3 Service Goals which include the Security, Availability and Effectiveness of Tuscaloosa's Technology Infrastructure.

Information Technology FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 4,111,116	\$ 4,881,122	\$ 4,627,905	\$ (253,217)	-5.2%
IT - Communications	809,312	859,241	702,431	(156,810)	-18.2%
Total	\$ 4,920,428	\$ 5,740,363	\$ 5,330,336	\$ (410,027)	-7.1%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 2,256,872	\$ 2,554,644	\$ 2,520,860	\$ (33,784)	-1.3%
Overtime/Wages	3,385	3,000	1,000	(2,000)	-66.7%
Auto Fuel/Maintenance	10,432	13,100	8,600	(4,500)	-34.4%
Lease Payments	426,027	170,000	160,264	(9,736)	-5.7%
Maintenance Contracts	1,318,711	1,782,488	1,914,199	131,711	7.4%
Capital Outlay	47,096	29,000	-	(29,000)	-100.0%
Other Operating	857,905	1,188,131	725,413	(462,718)	-38.9%
Total By Category	\$ 4,920,428	\$ 5,740,363	\$ 5,330,336	\$ (410,027)	-7.1%





GENERAL FUND
INFORMATION TECHNOLOGY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
INFORMATION TECHNOLOGY						
10104030-1005	Beer Tax Bonus	5,302	5,568	5,424	5,808	5,808
10104030-1015	Salaries	1,475,406	1,611,901	1,564,860	1,677,975	1,677,975
10104030-1025	Salary Overtime	681	-	182	-	-
10104030-2010	Employee Insurance	164,015	191,488	161,575	187,591	187,591
10104030-2025	State Pension	120,293	126,432	121,637	136,481	136,481
10104030-2029	Medicare Tax	20,193	22,036	21,565	23,044	23,044
10104030-2030	Social Security	86,344	94,178	92,208	98,494	98,494
10104030-3010	Auto-Fuel & Oil	2,679	3,000	2,344	3,000	3,000
10104030-3015	Auto-Maintenance	1,121	1,100	1,284	1,100	1,100
10104030-3086	Public Education	1,510	2,500	-	-	-
10104030-3100	Outside Services	133,241	135,204	79,281	50,000	50,000
10104030-3106	Toll Bridge	223	50	153	50	50
10104030-3109	Lease Payments	265,763	-	-	-	-
10104030-3110	Machine Rental	3,262	4,500	4,156	4,000	4,000
10104030-3113	Space Rental	3,669	-	(353)	-	-
10104030-3137	Postage & Freight	195	2,550	584	900	900
10104030-3138	Operating Forms	-	700	-	-	-
10104030-3154	Maintenance Contracts - Amp	21,500	23,600	23,922	23,600	23,600
10104030-3155	Office Supplies	3,324	2,650	1,791	2,963	2,963
10104030-3156	Maintenance Contracts	1,224,036	1,758,888	1,576,062	1,890,599	1,890,599
10104030-3168	Technology Lifecycle	-	300,000	174,192	100,000	100,000
10104030-3169	Technology - Dept Requests	31,787	54,764	49,839	-	-
10104030-3170	Repairs & Supplies	282,814	275,364	184,014	209,000	209,000
10104030-3183	Peripheral Supplies	966	1,000	838	-	-
10104030-3188	Furniture Supplies	3,163	2,000	1,509	-	-
10104030-3189	Peripheral Supplies-WS	122	150	-	-	-
10104030-3210	Travel/Education	34,540	32,500	17,275	10,000	10,000
10104030-3212	Car Allowance	4,800	4,800	4,800	4,800	4,800
10104030-3214	Books/Dues/Subscriptions	2,490	3,700	3,454	3,000	3,000
10104030-3225	Uniforms/Prot Clothing	1,476	-	-	-	-
10104030-3231	Telephone	187,483	214,000	169,214	195,000	195,000
10104030-3999	Miscellaneous Expense	1,204	1,500	829	500	500





GENERAL FUND
INFORMATION TECHNOLOGY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
INFORMATION TECHNOLOGY (continued)						
10104030-4007	Emergency Equip Replace	5,000	5,000	4,783	-	-
10104030-4010	Equipment	22,512	-	-	-	-
TOTAL INFORMATION TECHNOLOGY		<u>4,111,116</u>	<u>4,881,122</u>	<u>4,267,422</u>	<u>4,627,905</u>	<u>4,627,905</u>





GENERAL FUND
INFORMATION TECHNOLOGY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IT - COMMUNICATIONS						
10104031-1005	Beer Tax Bonus	1,349	1,624	1,172	1,210	1,210
10104031-1015	Salaries	285,696	364,179	280,102	286,250	286,250
10104031-1025	Salary Overtime	2,704	3,000	1,171	1,000	1,000
10104031-2010	Employee Insurance	49,301	79,028	51,655	54,732	54,732
10104031-2025	State Pension	23,578	27,919	22,634	24,250	24,250
10104031-2029	Medicare Tax	3,904	4,834	3,784	3,835	3,835
10104031-2030	Social Security	16,691	20,657	16,178	16,390	16,390
10104031-3010	Auto-Fuel & Oil	4,780	5,000	2,104	3,000	3,000
10104031-3015	Auto-Maintenance	1,852	4,000	2,563	1,500	1,500
10104031-3100	Outside Services	1,385	-	-	-	-
10104031-3106	Toll Bridge	311	-	155	-	-
10104031-3109	Lease Payments	160,264	170,000	160,264	160,264	160,264
10104031-3156	Maintenance Contracts	73,175	-	-	-	-
10104031-3170	Repairs & Supplies	164,667	155,000	114,785	150,000	150,000
10104031-3214	Books/Dues/Subscriptio	31	-	188	-	-
10104031-3231	Telephone	41	-	-	-	-
10104031-4010	Equipment	19,583	24,000	-	-	-
TOTAL IT - COMMUNICATIONS		809,312	859,241	656,757	702,431	702,431



Infrastructure and Public Services (IPS), comprising of Administration, Engineering, Infrastructure, Logistics and Asset Management, and Public Services, accounts for approximately one third of City employees. The department operates on the core principle of delivering the highest caliber of performance and integrity while providing the citizens of Tuscaloosa with exceptional customer service both at City Hall and in the community. Infrastructure and Public Services manages and facilitates all infrastructure, capital projects, public facilities, and public services for the City of Tuscaloosa. The department achieves this by working together, always being prepared for all scenarios, using asset management principles to drive decisions, and consistently providing excellent customer service.

Infrastructure & Public Services FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 1,439,222	\$ 1,813,853	\$ 1,690,374	\$ (123,479)	-6.8%
Engineering	1,526,589	2,079,486	1,949,041	(130,445)	-6.3%
Logistics & Asset Management	6,394,597	7,210,567	7,384,722	174,155	2.4%
Public Services	9,823,280	10,235,875	10,489,247	253,372	2.5%
Infrastructure	12,545,753	14,048,518	14,086,695	38,177	0.3%
Total	\$ 31,729,441	\$ 35,388,299	\$ 35,600,079	\$ 211,780	0.6%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 19,896,827	\$ 23,297,613	\$ 23,672,452	\$ 374,839	1.6%
Overtime/Wages/Holiday Pay	1,209,518	1,100,712	1,224,215	123,503	11.2%
Auto Fuel/Maintenance	1,726,149	1,040,452	1,055,963	15,511	1.5%
Maintenance Contracts	191,973	279,665	217,000	(62,665)	-22.4%
Power - Street Lights	1,261,143	1,294,864	1,323,351	28,487	2.2%
Tip Fee	864,302	893,447	974,700	81,253	9.1%
Utilities	1,704,354	1,727,391	1,782,550	55,159	3.2%
Capital Outlay	167,590	455,991	273,545	(182,446)	-40.0%
Other Operating	4,707,585	5,298,165	5,076,303	(221,862)	-4.2%
Total By Category	\$ 31,729,441	\$ 35,388,299	\$ 35,600,079	\$ 211,780	0.6%





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - ADMINISTRATION						
10109050-1005	Beer Tax Bonus	3,088	3,248	2,935	3,146	3,146
10109050-1015	Salaries	875,403	991,080	950,390	966,770	966,770
10109050-101501	Salary Reimbursement	(54,803)	(31,102)	(41,127)	(61,820)	(61,820)
10109050-1025	Salary Overtime	101	1,000	221	500	500
10109050-2010	Employee Insurance	84,666	110,665	102,801	108,407	108,407
10109050-2025	State Pension	71,643	76,329	74,649	80,450	80,450
10109050-2029	Medicare Tax	12,242	14,015	13,175	13,613	13,613
10109050-2030	Social Security	51,351	59,094	55,327	57,608	57,608
10109050-3005	Legal Advertising	57	250	-	150	150
10109050-3010	Auto-Fuel & Oil	734	300	612	500	500
10109050-3015	Auto-Maintenance	151	850	915	400	400
10109050-3086	Public Education	20,928	27,400	18,921	27,400	27,400
10109050-3100	Outside Services	1,800	-	-	-	-
10109050-3110	Machine Rental	6,710	7,000	4,767	7,000	7,000
10109050-3137	Postage & Freight	485	400	190	400	400
10109050-3138	Operating Forms	78	200	-	-	200
10109050-3155	Office Supplies	1,938	3,000	1,589	2,500	3,000
10109050-3170	Repairs & Supplies	5,032	2,650	2,077	1,900	6,900
10109050-3210	Travel/Education	28,967	43,350	23,026	11,000	28,830
10109050-3212	Car Allowance	9,600	9,600	9,600	9,600	9,600
10109050-3214	Books/Dues/Subscriptions	1,430	2,745	1,175	1,235	2,745
10109050-3225	Uniforms/Prot Clothing	2,222	22,825	1,645	-	2,075
10109050-3231	Telephone	5,550	5,600	6,387	5,780	6,780
10109050-3999	Miscellaneous Expense	3,036	4,200	126	4,000	4,712
TOTAL IPS - ADMINISTRATION		1,132,408	1,354,699	1,229,402	1,240,539	1,269,366





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - ADMIN - 311						
10109051-1005	Beer Tax Bonus	1,935	1,856	1,709	1,694	1,694
10109051-1015	Salaries	210,731	330,922	301,507	295,842	295,842
10109051-1025	Salary Overtime	595	1,500	931	1,500	1,500
10109051-2010	Employee Insurance	35,064	52,992	50,495	52,206	52,206
10109051-2025	State Pension	17,980	21,893	24,511	25,617	25,617
10109051-2029	Medicare Tax	2,823	4,460	4,030	3,951	3,951
10109051-2030	Social Security	12,070	19,061	17,233	16,881	16,881
10109051-3086	Public Education	-	2,000	1,973	1,500	1,500
10109051-3100	Outside Services	9,300	1,000	600	-	-
10109051-3110	Machine Rental	1,409	2,400	1,032	2,400	2,400
10109051-3138	Operating Forms	-	100	-	-	100
10109051-3155	Office Supplies	216	1,000	129	300	1,000
10109051-3170	Repairs & Supplies	1,857	850	-	285	285
10109051-3188	Furniture Supplies	-	1,000	998	-	-
10109051-3210	Travel/Education	5,394	4,790	413	-	4,790
10109051-3214	Books/Dues/Subscriptions	337	500	32	440	500
10109051-3225	Uniforms/Prot Clothing	-	1,300	1,044	-	1,000
10109051-3231	Telephone	7,105	11,380	9,772	11,380	11,380
10109051-3999	Miscellaneous Expense	-	150	39	150	362
TOTAL IPS - ADMIN - 311		306,815	459,154	416,447	414,146	421,008





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - ENGINEERING						
10109030-1005	Beer Tax Bonus	4,080	4,640	4,188	5,082	5,082
10109030-1015	Salaries	1,159,115	1,499,344	1,380,114	1,539,988	1,539,988
10109030-101501	Salary Reimbursement	(74,147)	(53,150)	(40,286)	(62,386)	(62,386)
10109030-101503	Salary Reimbursement - Elevate	-	(96,764)	(60,995)	(84,595)	(84,595)
10109030-1025	Salary Overtime	8,181	35,000	15,525	10,000	10,000
10109030-2010	Employee Insurance	127,530	169,284	154,645	184,533	184,533
10109030-2025	State Pension	88,435	102,922	99,802	115,378	115,378
10109030-2029	Medicare Tax	16,143	19,618	19,223	21,110	21,110
10109030-2030	Social Security	69,024	83,861	82,196	90,232	90,232
10109030-3010	Auto-Fuel & Oil	11,075	10,000	7,189	10,000	10,000
10109030-3015	Auto-Maintenance	4,966	2,850	4,819	3,500	3,500
10109030-3100	Outside Services	38,370	222,350	50,489	20,000	30,000
10109030-3106	Toll Bridge	1	70	22	30	50
10109030-3110	Machine Rental	25,791	22,000	20,471	24,000	31,500
10109030-3137	Postage & Freight	75	150	178	80	150
10109030-3138	Operating Forms	649	810	-	250	810
10109030-3155	Office Supplies	7,407	5,500	4,806	5,000	8,000
10109030-3156	Maintenance Contracts	-	-	-	4,307	-
10109030-3170	Repairs & Supplies	1,639	6,818	7,341	1,900	1,900
10109030-3210	Travel/Education	18,086	18,300	2,777	14,775	18,300
10109030-3212	Car Allowance	4,800	4,800	4,800	4,800	4,800
10109030-3214	Books/Dues/Subscriptions	1,303	3,544	3,344	2,585	3,687
10109030-3225	Uniforms/Prot Clothing	3,951	4,890	1,752	1,500	4,690
10109030-3231	Telephone	9,803	12,150	11,046	11,850	11,850
10109030-3999	Miscellaneous Expense	311	500	93	250	462
TOTAL IPS - ENGINEERING		1,526,589	2,079,486	1,773,540	1,924,169	1,949,041





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - ADMINISTRATION						
10109040-1005	Beer Tax Bonus	1,209	1,160	1,172	1,210	1,210
10109040-1015	Salaries	356,183	373,332	345,572	376,133	376,133
10109040-1025	Salary Overtime	1,741	2,100	1,135	1,800	1,800
10109040-2010	Employee Insurance	36,825	39,740	36,247	28,685	28,685
10109040-2025	State Pension	26,506	26,588	24,098	28,427	28,427
10109040-2029	Medicare Tax	5,011	5,154	4,849	5,258	5,258
10109040-2030	Social Security	21,415	22,028	20,734	22,478	22,478
10109040-3010	Auto-Fuel & Oil	2,826	5,150	2,053	3,900	3,900
10109040-3015	Auto-Maintenance	507	2,650	773	2,000	2,000
10109040-3100	Outside Services	8,728	20,549	6,932	20,000	20,000
10109040-3106	Toll Bridge	17	75	1	25	55
10109040-3110	Machine Rental	16,775	13,910	9,172	9,600	9,600
10109040-3137	Postage & Freight	140	475	56	150	475
10109040-3138	Operating Forms	-	200	-	100	200
10109040-3155	Office Supplies	1,754	2,350	941	1,800	2,850
10109040-3170	Repairs & Supplies	-	1,000	(50)	475	475
10109040-3188	Furniture Supplies	343	3,029	3,010	-	-
10109040-3210	Travel/Education	14,506	9,924	3,323	750	16,050
10109040-3212	Car Allowance	4,800	4,800	4,410	4,800	4,800
10109040-3214	Books/Dues/Subscriptions	578	3,027	550	113	2,707
10109040-3225	Uniforms/Prot Clothing	19,612	24,330	16,506	19,500	24,130
10109040-3231	Telephone	38,783	41,000	43,189	35,000	38,000
10109040-3899	Weather Related Expenses	-	-	2,745	-	-
10109040-3999	Miscellaneous Expense	306	280	662	500	712
TOTAL IPS - LAM - ADMINISTRATION		558,564	602,851	528,081	562,704	589,945





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - FLEET MAINTENANCE						
10109041-1005	Beer Tax Bonus	3,942	4,872	3,539	4,598	4,598
10109041-1015	Salaries	693,157	878,474	746,660	898,802	898,802
10109041-1025	Salary Overtime	25,966	34,000	16,561	30,000	30,000
10109041-1030	Wages	-	3,600	-	-	-
10109041-2010	Employee Insurance	140,702	210,237	145,606	195,482	195,482
10109041-2025	State Pension	61,127	73,324	63,083	75,651	75,651
10109041-2029	Medicare Tax	9,531	12,210	10,136	11,860	11,860
10109041-2030	Social Security	40,753	52,182	43,342	50,674	50,674
10109041-3010	Auto-Fuel & Oil	31,250	11,000	5,211	11,000	11,000
10109041-3015	Auto-Maintenance	22,189	12,000	18,477	12,000	12,000
10109041-3100	Outside Services	-	-	-	2,000	2,000
10109041-3106	Toll Bridge	208	350	189	50	50
10109041-3138	Operating Forms	150	-	-	-	-
10109041-3170	Machine Rental	72,028	54,328	55,090	52,250	52,250
10109041-3216	Regulatory Permits	330	380	330	380	380
10109041-3225	Uniforms/Prot Clothing	-	-	-	-	1,900
10109041-3999	Miscellaneous Expense	-	-	-	-	212
10109041-4170	Capital Repairs/Improvements	-	12,870	12,870	-	-
TOTAL IPS - LAM - FLEET MAINTENANCE		<u>1,101,335</u>	<u>1,359,826</u>	<u>1,121,096</u>	<u>1,344,747</u>	<u>1,346,859</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - FACILITY MAINTENANCE						
10109042-1005	Beer Tax Bonus	8,580	8,816	8,615	8,954	8,954
10109042-1015	Salaries	1,420,389	1,578,777	1,469,106	1,536,983	1,536,983
10109042-1025	Salary Overtime	93,856	90,000	59,997	75,000	75,000
10109042-1026	Salary Overtime - A&E	-	8,328	-	-	-
10109042-1030	Wages	-	3,600	-	-	-
10109042-1045	Holiday Pay	2,515	2,400	1,688	2,400	2,400
10109042-2010	Employee Insurance	269,400	311,436	290,115	325,325	325,325
10109042-2025	State Pension	128,001	128,090	124,731	130,885	130,885
10109042-2029	Medicare Tax	19,975	20,734	20,157	20,099	20,099
10109042-2030	Social Security	85,369	88,585	86,187	85,874	85,874
10109042-3010	Auto-Fuel & Oil	24,875	19,725	16,404	17,725	17,725
10109042-3015	Auto-Maintenance	17,415	12,000	34,596	12,000	12,000
10109042-3100	Outside Services	5,940	65,000	43,010	70,000	70,000
10109042-3101	Outside Services-Amp	20,410	53,665	19,510	45,000	45,000
10109042-3106	Toll Bridge	52	150	32	-	-
10109042-3108	Outside Services-WS	288	4,720	5,676	8,000	8,000
10109042-3110	Machine Rental	-	650	213	1,000	1,000
10109042-3156	Maintenance Contracts	109,338	153,784	124,657	142,000	142,000
10109042-3159	Maintenance Contracts-WS	44,635	64,017	36,733	60,000	60,000
10109042-3162	Repairs & Supplies - Amp	45,380	82,445	69,329	55,000	55,000
10109042-3170	Repairs & Supplies	450,943	428,376	438,428	399,000	429,000
10109042-3187	Repairs & Supplies-WS	40,661	61,950	64,216	51,000	51,000
10109042-3196	Utilities - Amp	133,540	131,632	108,283	134,528	134,528
10109042-3226	Utilities-Airport	122,642	126,654	109,776	129,440	129,440
10109042-3227	Utilities-Police	373,238	353,676	357,997	361,457	361,457
10109042-3228	Utilities-Tdot	152,707	156,161	139,838	159,597	159,597
10109042-3229	Utilities-Parking Control	20,995	23,473	24,126	21,945	21,945
10109042-3230	City Hall Annex 1	167,762	176,672	150,235	180,559	180,559
10109042-3232	Utilities-Municipal Court	104,661	113,380	87,938	116,385	116,385
10109042-3233	Utilities-City Logistics	50,643	52,674	42,135	53,833	53,833
10109042-3234	Utilities-City Parks	70,671	70,412	51,961	71,961	71,961
10109042-3235	Utilities-Annex 3 - General	11,926	11,848	10,312	11,598	11,598





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - FACILITY MAINTENANCE (continued)						
10109042-3237	Utilities-Mww Transp Museum	19,344	19,446	11,426	19,874	19,874
10109042-3238	Utilities-River Market	74,215	79,573	53,664	81,324	81,324
10109042-3239	Utilities-Pub Safety Logistics	57,483	64,775	49,870	66,200	66,200
10109042-3240	Utilities-Curry/Esd	152,986	169,738	146,678	173,472	173,472
10109042-3245	Utilties-Annex 3 - WS	23,898	25,063	20,716	25,614	25,614
10109042-3999	Miscellaneous Expense	-	-	-	-	212
10109042-4010	Equipment	11,392	5,880	5,880	-	-
10109042-4018	Equip-WW Sewage Treat	5,988	-	-	-	-
10109042-4162	Capital Repairs - Amp	14,925	-	-	-	-
10109042-4170	Capital Repairs/Improvements	6,888	12,124	12,124	-	-
TOTAL IPS - LAM - FACILITY MAINTENANCE		<u>4,363,925</u>	<u>4,780,429</u>	<u>4,296,361</u>	<u>4,654,032</u>	<u>4,684,244</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - TECHNICAL SERVICES						
10109043-1005	Beer Tax Bonus	1,368	1,624	2,268	2,662	2,662
10109043-1015	Salaries	266,954	340,350	445,156	561,505	561,505
10109043-1025	Salary Overtime	9,974	4,500	8,625	4,500	4,500
10109043-2010	Employee Insurance	41,241	60,725	62,753	98,703	98,703
10109043-2025	State Pension	22,585	26,873	35,459	43,145	43,145
10109043-2029	Medicare Tax	3,784	4,745	6,163	7,533	7,533
10109043-2030	Social Security	16,147	20,276	26,338	32,191	32,191
10109043-3010	Auto-Fuel & Oil	1,058	2,250	779	1,900	1,900
10109043-3015	Auto-Maintenance	803	618	739	600	600
10109043-3155	Office Supplies	-	-	-	500	500
10109043-3170	Repairs & Supplies	6,860	5,500	6,742	2,375	2,375
10109043-3225	Uniforms/Prot Clothing	-	-	-	500	500
10109043-3231	Telephone	-	-	-	7,348	7,348
10109043-3999	Miscellaneous Expense	-	-	-	-	212
TOTAL IPS - LAM - TECHNICAL SERVICES		370,773	467,461	595,022	763,462	763,674





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - ADMINISTRATION						
10109060-1005	Beer Tax Bonus	1,535	1,624	1,527	1,694	1,694
10109060-1015	Salaries	399,876	453,535	467,703	452,274	452,274
10109060-1025	Salary Overtime	3,228	15,000	8,225	5,000	5,000
10109060-1030	Wages	8,848	11,000	8,432	-	-
10109060-2010	Employee Insurance	47,348	65,464	63,510	67,189	67,189
10109060-2025	State Pension	32,500	36,272	35,517	35,271	35,271
10109060-2029	Medicare Tax	5,566	6,905	6,598	6,428	6,428
10109060-2030	Social Security	23,799	29,509	28,211	27,468	27,468
10109060-3010	Auto-Fuel & Oil	2,370	2,000	1,033	2,000	2,000
10109060-3015	Auto-Maintenance	484	950	3,444	-	-
10109060-3086	Public Education	27,762	42,950	2,887	27,100	46,150
10109060-3100	Outside Services	31,458	29,000	10,464	33,500	33,500
10109060-3138	Operating Forms	204	250	177	-	250
10109060-3155	Office Supplies	1,257	1,400	694	1,200	1,400
10109060-3170	Repairs & Supplies	6,179	3,700	3,677	1,900	1,900
10109060-3192	Adem Recycling Grant Exp	199,765	76,841	23,700	76,841	339,230
10109060-3210	Travel/Education	14,758	18,000	10,199	-	18,000
10109060-3212	Car Allowance	2,100	2,100	2,100	2,100	2,100
10109060-3214	Books/Dues/Subscriptions	3,931	4,660	986	5,050	5,050
10109060-3225	Uniforms/Prot Clothing	921	1,100	563	-	900
10109060-3231	Telephone	3,673	5,200	3,631	5,920	5,920
10109060-3998	Cc Merchant Fees	417	250	257	250	250
10109060-3999	Miscellaneous Expense	-	-	-	-	212
10109060-4010	Equipment	-	36,669	36,669	-	-
TOTAL IPS - PS - ADMINISTRATION		817,978	844,379	720,203	751,185	1,052,186





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - ENVIRONMENTAL SERVICES						
10109061-1005	Beer Tax Bonus	21,044	21,344	19,742	22,264	22,264
10109061-1015	Salaries	3,395,125	3,848,489	3,393,709	3,899,998	3,899,998
10109061-1025	Salary Overtime	408,465	339,560	490,051	337,576	337,576
10109061-1045	Holiday Pay	341	-	-	-	-
10109061-2010	Employee Insurance	639,892	773,543	660,247	792,447	792,447
10109061-2025	State Pension	329,731	331,973	315,136	342,347	342,347
10109061-2029	Medicare Tax	50,624	52,011	51,915	52,047	52,047
10109061-2030	Social Security	216,205	222,240	221,741	222,399	222,399
10109061-3010	Auto-Fuel & Oil	323,359	200,000	201,216	220,000	220,000
10109061-3015	Auto-Maintenance	504,552	280,000	621,832	280,000	280,000
10109061-3100	Outside Services	27,228	1,800	1,972	3,500	3,500
10109061-3106	Toll Bridge	11,960	13,000	13,024	11,000	11,000
10109061-3110	Machine Rental	3,901	6,000	4,230	3,500	3,500
10109061-3137	Postage & Freight	473	250	96	200	250
10109061-3138	Operating Forms	1,129	2,500	751	1,000	2,500
10109061-3155	Office Supplies	1,571	1,400	2,383	800	1,400
10109061-3156	Maintenance Contracts	-	23,864	-	-	-
10109061-3170	Repairs & Supplies	166,006	127,548	99,118	152,000	152,000
10109061-3195	Tip Fee	812,801	768,000	857,923	929,000	929,000
10109061-3210	Travel/Education	3,895	6,000	2,374	-	6,000
10109061-3214	Books/Dues/Subscriptions	898	29,855	1,016	28,755	29,855
10109061-3225	Uniforms/Prot Clothing	31,692	37,400	25,398	31,250	31,800
10109061-3231	Telephone	18,151	21,000	20,389	22,780	22,780
10109061-3997	Bad Debt Write Offs	55,958	-	-	-	-
10109061-3999	Miscellaneous Expense	3,488	3,500	3,367	3,000	3,212
10109061-4010	Equipment	-	212,252	-	-	40,000
TOTAL IPS - PS - ENVIRONMENTAL SERVICES		7,028,489	7,323,529	7,007,633	7,355,863	7,405,875





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - GATEWAY						
10109062-1015	Salaries	-	-	-	-	103,251
10109062-1025	Salary Overtime	-	-	-	5,000	7,500
10109062-1030	Wages	-	-	-	-	79,539
10109062-2010	Employee Insurance	-	-	-	-	31,726
10109062-2025	State Pension	-	-	-	-	9,158
10109062-2029	Medicare Tax	-	-	-	-	2,620
10109062-2030	Social Security	-	-	-	-	11,333
10109062-3100	Outside Services	338,911	359,000	358,227	86,000	86,000
10109062-3137	Postage & Freight	-	-	-	-	200
10109062-3138	Operating Forms	-	-	-	-	300
10109062-3155	Office Supplies	-	1,000	132	1,000	1,900
10109062-3156	Maintenance Contracts	38,000	38,000	38,000	15,000	15,000
10109062-3170	Repairs & Supplies	7,358	20,114	2,942	6,650	6,650
10109062-3214	Books/Dues/Subscriptions	-	-	-	-	500
10109062-3225	Uniforms/Prot Clothing	-	-	-	-	2,800
10109062-3230	Utilities	29,148	26,000	27,299	26,572	26,572
10109062-3231	Telephone	2,231	2,300	2,246	2,300	3,400
10109062-3999	Miscellaneous Expense	1,239	-	-	250	465
TOTAL IPS - PS - GATEWAY		416,887	446,414	428,847	142,772	388,914





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - AMPHITHEATER						
10109063-1005	Beer Tax Bonus	726	928	938	968	968
10109063-1015	Salaries	186,998	216,643	220,290	224,819	224,819
10109063-1025	Salary Overtime	168,654	105,000	9,179	132,000	132,000
10109063-1030	Wages	25,423	11,758	-	32,000	32,000
10109063-1045	Holiday Pay	-	-	274	-	-
10109063-2010	Employee Insurance	17,242	30,360	29,520	31,584	31,584
10109063-2020	Fire-Police Pension	11,226	-	-	-	-
10109063-2025	State Pension	22,104	16,604	18,792	19,220	19,220
10109063-2029	Medicare Tax	5,362	4,182	3,197	3,381	3,381
10109063-2030	Social Security	18,125	17,865	13,437	14,446	14,446
10109063-3010	Auto-Fuel & Oil	779	1,000	234	1,000	1,000
10109063-3015	Auto-Maintenance	3,998	2,000	1,317	2,000	2,000
10109063-3100	Outside Services	223,256	222,775	217,009	240,500	240,500
10109063-3110	Machine Rental	4,435	4,000	3,064	4,000	4,000
10109063-3111	Office Rent	4,680	4,680	4,680	4,680	4,680
10109063-3137	Postage & Freight	725	1,300	1,214	1,200	1,200
10109063-3138	Operating Forms	1,787	1,900	415	500	1,900
10109063-3155	Office Supplies	932	1,400	1,400	1,000	1,400
10109063-3170	Repairs & Supplies	32,899	38,902	32,361	11,400	11,400
10109063-3188	Furniture Supplies	15,895	-	-	-	-
10109063-3210	Travel/Education	12,374	12,000	9,177	-	12,000
10109063-3214	Books/Dues/Subscriptions	2,753	4,095	3,577	2,500	2,500
10109063-3225	Uniforms/Prot Clothing	5,377	5,000	858	4,500	4,800
10109063-3231	Telephone	25,612	42,103	29,128	40,000	40,000
10109063-3515	Marketing	5,000	5,000	1,050	-	-
10109063-3530	Rental Event Expenses	434	4,000	15,058	4,000	4,000
10109063-3999	Miscellaneous Expense	-	1,620	1,620	750	962
TOTAL IPS - PS - AMPHITHEATER		796,795	755,115	617,788	776,448	790,760





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - RIVERMARKET						
10109064-1005	Beer Tax Bonus	640	696	541	726	726
10109064-1015	Salaries	138,154	153,243	120,967	149,904	149,904
10109064-1025	Salary Overtime	800	2,000	2,551	2,000	2,000
10109064-1030	Wages	93,557	94,000	83,291	94,000	94,000
10109064-2010	Employee Insurance	23,423	24,366	14,806	25,310	25,310
10109064-2025	State Pension	12,334	13,610	10,522	12,814	12,814
10109064-2029	Medicare Tax	3,204	3,903	2,792	3,416	3,416
10109064-2030	Social Security	13,666	16,667	12,171	14,588	14,588
10109064-3010	Auto-Fuel & Oil	19	100	2	1,100	1,100
10109064-3015	Auto-Maintenance	-	-	-	100	100
10109064-3100	Outside Services	4,125	5,975	5,799	2,000	6,000
10109064-3110	Machine Rental	3,780	3,705	2,744	3,800	3,800
10109064-3137	Postage & Freight	72	200	103	100	200
10109064-3138	Operating Forms	387	500	383	250	500
10109064-3155	Office Supplies	849	1,000	484	850	1,000
10109064-3170	Repairs & Supplies	14,555	12,496	8,227	5,463	5,463
10109064-3188	Furniture Supplies	7,100	-	-	-	-
10109064-3210	Travel/Education	6,412	8,000	7,577	-	8,000
10109064-3214	Books/Dues/Subscriptions	2,479	3,325	562	2,500	3,325
10109064-3225	Uniforms/Prot Clothing	1,327	1,700	499	1,400	1,500
10109064-3231	Telephone	3,984	3,913	3,852	4,000	4,000
10109064-3515	Marketing	5,965	11,330	1,988	5,000	7,180
10109064-3520	RMKT- Farmers Event Expenses	4,772	5,000	2,279	4,800	5,000
10109064-3525	RMKT- City Event Expenses	1,753	10,000	1,573	2,500	10,000
10109064-3530	RMKT- Rental Event Expenses	47,394	50,000	29,858	50,000	50,000
10109064-3536	RMKT-Farmers Snap/Ebt Pmts	1,443	2,800	4,262	2,800	2,800
10109064-3998	CC Merchant Fees	5,073	-	3,785	-	-
10109064-3999	Miscellaneous Expense	535	500	375	700	912
TOTAL IPS - PS - RIVERMARKET		397,804	429,029	321,992	390,121	413,638





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - TRANSPORTATION MUSUEM						
10109065-3100	Outside Services	106,853	110,033	84,849	110,033	110,033
10109065-3231	Telephone	179	170	166	180	180
TOTAL IPS - PS - TRANSPORTATION MUSUEM		<u>107,032</u>	<u>110,203</u>	<u>85,015</u>	<u>110,213</u>	<u>110,213</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - HOLIDAYS ON THE RIVER						
10109066-1025	Salary Overtime	4,473	6,500	4,408	6,500	6,500
10109066-2025	State Pension	346	-	358	-	-
10109066-2029	Medicare Tax	65	-	64	-	-
10109066-2030	Social Security	277	-	273	-	-
10109066-3004	Event Advertising	1,397	4,500	2,242	5,000	5,000
10109066-3100	Outside Services	120,644	137,700	129,482	140,000	140,000
10109066-3105	Liability Insurance	4,005	4,800	4,005	4,800	4,800
10109066-3137	Postage & Freight	358	-	-	-	-
10109066-3170	Repairs & Supplies	11,906	14,500	16,711	15,000	15,000
10109066-3214	Books/Dues/Subscriptions	631	750	476	750	1,500
10109066-3230	Utilities	13,272	13,367	18,004	13,661	13,661
10109066-3998	CC Merchant Fees	1,921	2,500	2,334	2,500	2,500
TOTAL IPS - PS - HOLIDAYS ON THE RIVER		159,296	184,617	178,358	188,211	188,961





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - OTHER SPECIAL EVENTS						
10109068-1025	Salary Overtime	1,057	-	608	-	-
10109068-2010	Employee Insurance	0	-	111	-	-
10109068-2020	Fire-Police Pension	89	-	42	-	-
10109068-2025	State Pension	6	-	46	-	-
10109068-2029	Medicare Tax	11	-	12	-	-
10109068-2030	Social Security	5	-	34	-	-
10109068-3100	Outside Services	-	-	13	-	-
10109068-3170	Repairs & Supplies	8,795	2,850	849	-	-
10109068-3225	Uniforms/Prot Clothing	-	-	-	1,500	1,500
10109068-3850	Mayors Cup 5K	37,261	60,000	2,724	60,000	60,000
10109068-3852	Live At The Plaza	23,031	35,240	3,000	35,240	35,240
10109068-3853	USAT Triathlon	-	-	-	4,000	4,000
10109068-3854	Household Hazardous Waste	22,796	30,500	29,834	30,500	30,500
10109068-3999	Miscellaneous Expense	5,947	14,000	8,300	7,460	7,460
TOTAL IPS - PS - OTHER SPECIAL EVENTS		98,999	142,590	45,573	138,700	138,700





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - ADMINISTRATION						
10109070-1005	Beer Tax Bonus	31,383	36,192	33,517	36,542	36,542
10109070-1015	Salaries	5,818,519	6,852,780	6,241,121	6,654,260	6,751,294
10109070-1025	Salary Overtime	348,960	322,466	359,557	350,000	350,000
10109070-1030	Wages	702	5,000	19,418	50,000	50,000
10109070-1045	Holiday Pay	2,081	2,400	1,673	2,400	2,400
10109070-2010	Employee Insurance	1,057,734	1,327,792	1,144,205	1,291,521	1,315,822
10109070-2025	State Pension	516,501	546,733	518,979	550,695	553,277
10109070-2029	Medicare Tax	82,432	92,569	88,830	90,209	90,631
10109070-2030	Social Security	352,384	395,573	379,835	385,467	387,272
10109070-3100	Outside Services	-	487,424	487,424	551,208	551,208
10109070-3110	Machine Rental	6,190	4,840	4,008	4,840	4,840
10109070-3137	Postage & Freight	2,952	3,400	246	3,000	3,700
10109070-3138	Operating Forms	842	2,500	62	500	2,500
10109070-3155	Office Supplies	4,922	6,000	4,373	3,500	6,000
10109070-3170	Repairs & Supplies	11,209	-	-	-	28,240
10109070-3188	Furniture Supplies	343	6,500	1,801	-	-
10109070-3210	Travel/Education	19,514	28,700	8,073	13,000	28,700
10109070-3212	Car Allowance	4,800	8,100	8,100	8,400	8,400
10109070-3214	Books/Dues/Subscriptions	829	4,000	200	700	4,000
10109070-3225	Uniforms/Prot Clothing	41,023	49,000	35,468	45,250	48,800
10109070-3230	Utilities	66,365	50,254	81,546	51,360	70,560
10109070-3231	Telephone	61,170	67,000	73,388	71,690	96,290
10109070-3997	Bad Debt Write Offs (Infr)	2,378	-	-	-	-
10109070-3999	Miscellaneous Expense	(199)	1,513	103	1,000	1,212
TOTAL IPS - INFR - ADMINISTRATION		8,433,034	10,300,735	9,491,926	10,165,542	10,391,688





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - AIRPORT						
10109072-3010	Auto-Fuel & Oil	6,581	5,000	3,603	5,000	5,000
10109072-3015	Auto-Maintenance	8,204	2,300	5,660	5,000	5,000
10109072-3100	Outside Services	118,284	41,100	16,675	41,000	41,000
10109072-3106	Toll Bridge	-	20	-	-	20
10109072-3110	Machine Rental	1,376	1,760	1,930	1,500	1,500
10109072-3137	Postage & Freight	31	200	31	75	200
10109072-3155	Office Supplies	-	150	-	75	150
10109072-3170	Repairs & Supplies	15,381	13,500	13,992	14,250	14,250
10109072-3186	Power-Runway Lights	12,792	13,367	11,869	13,661	13,661
10109072-3188	Furniture Supplies	-	7,587	7,411	-	-
10109072-3210	Travel/Education	4,091	4,000	1,971	2,250	4,000
10109072-3214	Books/Dues/Subscriptions	3,366	3,420	4,035	-	3,420
10109072-3215	Trade Organization Dues	-	-	-	2,800	2,800
10109072-3225	Uniforms/Prot Clothing	-	100	-	-	-
10109072-3231	Telephone	4,909	3,620	6,349	6,000	10,000
10109072-3999	Miscellaneous Expense	755	2,500	2,275	3,000	3,212
10109072-4010	Equipment	23,352	-	-	-	-
TOTAL IPS - INFR - AIRPORT		199,121	98,624	75,802	94,611	104,213





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - TRAFFIC						
10109073-3010	Auto-Fuel & Oil	44,389	48,471	28,895	45,000	45,000
10109073-3015	Auto-Maintenance	58,343	33,250	50,361	33,250	33,250
10109073-3100	Outside Services	617,675	251,353	101,817	105,300	105,300
10109073-3106	Toll Bridge	388	300	247	350	350
10109073-3137	Postage & Freight	-	-	169	-	-
10109073-3170	Repairs & Supplies	224,722	303,750	260,643	294,738	299,738
10109073-3185	Power-Street Lights	1,261,143	1,294,864	1,169,271	1,323,351	1,323,351
10109073-3200	Power-Traffic Lights	46,066	49,226	42,847	50,309	50,309
10109073-3999	Miscellaneous Expense	-	-	-	-	212
10109073-4010	Equipment	14,879	-	-	-	36,000
10109073-4915	Traffic Control Equip	90,167	174,696	108,941	100,000	135,595
TOTAL IPS - INFR - TRAFFIC		<u>2,357,771</u>	<u>2,155,910</u>	<u>1,763,190</u>	<u>1,952,298</u>	<u>2,029,105</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - ROW LANDSCAPE						
10109074-3010	Auto-Fuel & Oil	120,213	98,988	68,020	98,988	98,988
10109074-3015	Auto-Maintenance	304,310	140,000	245,798	140,000	140,000
10109074-3100	Outside Services	158,272	166,600	138,967	126,719	252,691
10109074-3106	Toll Bridge	-	-	8	-	-
10109074-3125	Mosquito Control	100,533	232,878	174,659	232,878	232,878
10109074-3170	Repairs & Supplies	137,082	143,486	137,948	133,905	143,905
10109074-3195	Tip Fee	51,501	125,447	62,856	45,700	45,700
10109074-3899	Weather Related Expenses	-	-	21,836	-	-
10109074-3999	Miscellaneous Expense	-	-	-	-	212
10109074-4010	Equipment	-	-	-	-	61,950
TOTAL IPS - INFR - ROW LANDSCAPE		871,909	907,399	850,092	778,190	976,324





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - STREET DRAINAGE						
10109077-3010	Auto-Fuel & Oil	99,190	72,000	57,303	72,000	72,000
10109077-3015	Auto-Maintenance	131,510	75,000	136,784	75,000	75,000
10109077-3100	Outside Services	152,569	202,000	84,722	202,000	202,000
10109077-3106	Toll Bridge	2,352	3,000	1,680	2,000	2,990
10109077-3170	Repairs & Supplies	298,242	232,250	241,160	203,063	233,063
10109077-3216	Regulatory Permits	54	100	-	100	100
10109077-3999	Miscellaneous Expense	-	-	-	-	212
10109077-4170	Capital Repairs/Improvements	-	1,500	1,500	-	-
TOTAL IPS - INFR - STREET DRAINAGE		683,917	585,850	523,148	554,163	585,365



The Mayor is the Chief Executive Officer for the City of Tuscaloosa. The Mayor/Clerk Department consists of the Office of the Mayor, Office of the City Clerk, Communications, and Internal Audit. Collectively, these four functional areas provide administrative oversight to the Mayor and City Council, record Council meetings and preserve historical records, direct and execute the City's communications plans, and conduct internal reviews and independent appraisals.

Office of the Mayor FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Mayor/Clerk	\$ 832,646	\$ 911,591	\$ 864,113	\$ (47,478)	-5.2%
Communications	231,435	857,119	487,164	(369,955)	-43.2%
Total	\$ 1,064,081	\$ 1,768,710	\$ 1,351,277	\$ (417,433)	-23.6%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 759,928	\$ 962,468	\$ 851,252	\$ (111,216)	-11.6%
Overtime/Wages	633	7,000	12,000	5,000	71.4%
Auto Fuel/Maintenance	3,473	3,400	2,900	(500)	-14.7%
Other Operating	300,047	795,842	485,125	(310,717)	-39.0%
Total By Category	\$ 1,064,081	\$ 1,768,710	\$ 1,351,277	\$ (417,433)	-23.6%





GENERAL FUND
OFFICE OF THE MAYOR

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
MAYOR/CLERK						
10104040-1005	Beer Tax Bonus	1,209	1,392	1,172	1,210	1,210
10104040-1015	Salaries	460,684	520,182	453,273	460,660	460,660
10104040-101503	Salary Reimbursement - Elevate	-	(45,000)	(33,164)	(12,750)	(12,750)
10104040-1025	Salary Overtime	241	2,000	3,860	2,000	2,000
10104040-2010	Employee Insurance	52,570	64,645	51,002	54,568	54,568
10104040-2025	State Pension	28,520	31,296	27,310	28,828	28,828
10104040-2027	Mayors Retirement	7,311	7,505	7,472	7,505	7,505
10104040-2029	Medicare Tax	6,478	7,089	6,508	6,311	6,311
10104040-2030	Social Security	26,777	29,764	27,006	26,756	26,756
10104040-3005	Legal Advertising	69,254	74,000	58,238	75,000	75,000
10104040-3010	Auto-Fuel & Oil	1,211	2,500	862	2,000	2,000
10104040-3015	Auto-Maintenance	2,262	900	324	900	900
10104040-3065	Election Expense	2,892	5,384	8,523	125,000	15,625
10104040-3100	Outside Services	66,237	113,800	118,560	125,800	125,800
10104040-3110	Machine Rental	11,230	10,000	6,660	8,500	8,500
10104040-3137	Postage & Freight	963	1,000	1,221	1,000	1,000
10104040-3138	Operating Forms	326	300	-	100	100
10104040-3155	Office Supplies	8,015	4,500	2,278	3,000	3,000
10104040-3156	Maintenance Contracts	3,806	3,850	4,864	5,000	5,000
10104040-3170	Repairs & Supplies	15,028	2,500	598	2,000	2,000
10104040-3209	Mayor Travel/Education-Registr	-	-	162	-	-
10104040-3210	Travel/Education	17,454	19,000	2,675	10,000	-
10104040-3212	Car Allowance	14,814	18,600	18,600	18,600	18,600
10104040-3214	Books/Dues/Subscriptions	25,125	21,384	8,573	25,000	25,000
10104040-3231	Telephone	5,531	5,000	5,561	5,000	4,000
10104040-3999	Miscellaneous Expense	4,710	10,000	5,940	2,500	2,500
TOTAL MAYOR/CLERK		832,646	911,591	788,076	984,488	864,113





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
MAYOR - COMMUNICATIONS						
10104045-1005	Beer Tax Bonus	468	928	763	968	968
10104045-1015	Salaries	130,327	307,049	239,322	247,162	247,162
10104045-101503	Salary Reimbursement - Elevate	-	(61,919)	(45,674)	-	(63,356)
10104045-1030	Wages	392	5,000	7,053	10,000	10,000
10104045-2010	Employee Insurance	6,273	35,679	22,724	24,314	24,314
10104045-2025	State Pension	7,507	15,539	17,713	19,492	19,492
10104045-2029	Medicare Tax	1,944	3,417	3,578	3,599	3,599
10104045-2030	Social Security	8,311	14,602	15,301	15,385	15,385
10104045-3100	Outside Services	33,841	479,660	263,567	180,000	180,000
10104045-3138	Operating Forms	54	100	270	100	100
10104045-3155	Office Supplies	1,371	750	609	500	500
10104045-3170	Repairs & Supplies	13,602	2,250	5,902	1,000	1,000
10104045-3188	Furniture Supplies	12,654	864	547	-	-
10104045-3210	Travel/Education	2,847	10,000	136	5,000	5,000
10104045-3212	Car Allowance	6,735	11,700	11,700	12,000	12,000
10104045-3214	Books/Dues/Subscriptions	1,219	25,000	19,627	25,000	25,000
10104045-3225	Uniforms/Prot Clothing	-	500	-	-	-
10104045-3231	Telephone	3,462	5,000	5,483	5,000	5,000
10104045-3999	Miscellaneous Expense	428	1,000	4,087	1,000	1,000
TOTAL MAYOR - COMMUNICATIONS		231,435	857,119	572,705	550,520	487,164





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The mission of the Municipal Court Department is to provide excellent customer service in a positive and professional manner. The Municipal Court is responsible for accepting and processing documents filed in criminal misdemeanor cases, traffic offenses, and city ordinance violations. Our department functions seven days per week and provides support services to law enforcement. Consequently, our daily operations increases the need to have adequate supplies and equipment. We are required to have the necessary equipment, tools and training in order to effectively and efficiently meet the needs of our citizens.

Municipal Court FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Municipal Court	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-0.8%
Total	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-0.8%
Expenditure Category					
Salaries/Benefits	\$ 917,875	\$ 1,006,106	\$ 1,015,077	\$ 8,971	0.9%
Overtime/Wages	353	-	-	-	0.0%
Auto Fuel/Maintenance	1,735	2,574	1,800	(774)	-30.1%
Bank Charges	17,907	20,000	14,000	(6,000)	-30.0%
Other Operating	56,121	63,400	52,000	(11,400)	-18.0%
Total By Category	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-0.8%





GENERAL FUND
MUNICIPAL COURT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
MUNICIPAL COURT						
10103010-1005	Beer Tax Bonus	3,254	3,248	3,042	3,388	3,388
10103010-1015	Salaries	692,076	756,725	727,453	762,223	762,223
10103010-1025	Salary Overtime	353	-	21	-	-
10103010-2010	Employee Insurance	104,924	121,812	111,570	121,466	121,466
10103010-2025	State Pension	57,887	60,468	58,062	64,035	64,035
10103010-2029	Medicare Tax	9,502	10,287	9,967	10,308	10,308
10103010-2030	Social Security	40,631	43,966	42,617	44,057	44,057
10103010-3010	Auto-Fuel & Oil	1,567	1,974	605	1,500	1,500
10103010-3015	Auto-Maintenance	168	600	-	300	300
10103010-3100	Outside Services	12,602	16,000	7,273	16,000	16,000
10103010-3110	Machine Rental	4,279	5,000	2,396	5,000	5,000
10103010-3137	Postage & Freight	7,510	9,000	7,413	6,500	6,500
10103010-3138	Operating Forms	1,381	3,000	2,904	3,000	3,000
10103010-3155	Office Supplies	11,181	9,750	4,794	9,000	9,000
10103010-3170	Repairs & Supplies	4,525	2,500	706	1,500	1,500
10103010-3210	Travel/Education	6,285	9,000	2,259	4,000	4,000
10103010-3212	Car Allowance	9,600	9,600	9,600	9,600	9,600
10103010-3214	Books/Dues/Subscriptions	1,895	2,000	1,256	2,000	2,000
10103010-3225	Uniforms/Prot Clothing	-	1,350	928	-	-
10103010-3231	Telephone	6,446	5,500	5,978	5,000	5,000
10103010-3995	Bank Charges	17,907	20,000	11,248	14,000	14,000
10103010-3999	Miscellaneous Expense	17	300	-	-	-
MUNICIPAL COURT		993,991	1,092,080	1,010,087	1,082,877	1,082,877



The Office of the City Attorney is a direct department under the Mayor. They provide the highest quality legal services and representation to the City, elected City officials, and City staff.

Office of the City Attorney FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Office of the City Attorney	\$ 1,693,499	\$ 1,870,708	\$ 1,822,895	\$ (47,813)	-2.6%
Claims and Judgements	296,731	100,900	99,500	(1,400)	-1.4%
Total	\$ 1,990,230	\$ 1,971,608	\$ 1,922,395	\$ (49,213)	-2.5%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 1,436,170	\$ 1,600,107	\$ 1,585,794	\$ (14,313)	-0.9%
Overtime/Wages	15,422	11,000	-	(11,000)	-100.0%
Auto Fuel/Maintenance	181	400	200	(200)	-50.0%
Court Costs	2,372	8,000	7,000	(1,000)	-12.5%
Claims and Judgements	294,359	92,900	92,500	(400)	-0.4%
Other Operating	241,725	259,201	236,901	(22,300)	-8.6%
Total By Category	\$ 1,990,230	\$ 1,971,608	\$ 1,922,395	\$ (49,213)	-2.5%





GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OFFICE OF THE CITY ATTORNEY						
10104080-1005	Beer Tax Bonus	3,386	3,248	3,377	3,630	3,630
10104080-1015	Salaries	1,126,153	1,352,216	1,259,070	1,318,397	1,318,397
10104080-101501	Salary Reimbursement	(1,869)	(2,951)	(2,639)	(2,562)	(2,562)
10104080-101503	Salary Reimbursement - Elevate	-	(108,959)	(42,490)	(82,559)	(82,559)
10104080-1025	Salary Overtime	1,826	-	4,683	-	-
10104080-1030	Wages	13,596	11,000	15,299	-	-
10104080-2010	Employee Insurance	120,781	150,799	128,130	131,829	131,829
10104080-2025	State Pension	101,323	109,150	107,133	116,359	116,359
10104080-2029	Medicare Tax	15,674	17,558	17,630	18,316	18,316
10104080-2030	Social Security	65,922	74,246	74,495	77,584	77,584
10104080-3005	Legal Advertising	45,518	72,500	58,635	65,000	65,000
10104080-3010	Auto-Fuel & Oil	128	150	67	100	100
10104080-3015	Auto-Maintenance	53	250	115	100	100
10104080-3056	Code Updates	14,646	16,000	9,826	20,000	20,000
10104080-3100	Outside Services	94,821	89,000	83,633	80,000	80,000
10104080-3105	Liability Insurance	7,398	7,400	7,398	7,400	7,400
10104080-3110	Machine Rental	4,709	5,500	4,941	5,500	5,500
10104080-3137	Postage & Freight	2,437	2,500	2,033	2,000	2,000
10104080-3138	Operating Forms	118	500	500	500	500
10104080-3155	Office Supplies	5,640	5,920	4,282	4,800	4,800
10104080-3156	Maintenance Contracts	3,896	4,200	3,649	4,000	4,000
10104080-3170	Repairs & Supplies	2,992	3,800	3,672	1,000	1,000
10104080-3188	Furniture Supplies	893	-	-	200	200
10104080-3210	Travel/Education	15,821	9,000	3,270	4,500	4,500
10104080-3212	Car Allowance	4,800	4,800	4,800	4,800	4,800
10104080-3214	Books/Dues/Subscriptions	32,411	31,401	26,264	31,401	31,401
10104080-3231	Telephone	9,407	10,400	10,386	10,000	10,000
10104080-3999	Miscellaneous Expense	1,020	1,080	922	600	600
TOTAL OFFICE OF THE CITY ATTORNEY		1,693,499	1,870,708	1,789,079	1,822,895	1,822,895





GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OCA - CLAIMS AND JUDGEMENTS						
10104081-3055	Court Cost	2,372	8,000	6,413	7,000	7,000
10104081-3060	Damage Claims	119,450	75,400	75,051	75,000	75,000
10104081-3063	Condemnation Claims	-	3,000	-	1,000	1,000
10104081-3064	Judgments	174,909	14,500	-	16,500	16,500
TOTAL OCA - CLAIMS AND JUDGEMENTS		296,731	100,900	81,464	99,500	99,500





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Urban Development is an office of customer service-oriented employees in four divisions – Administration and Economic Development; Planning; Building and Inspections; and Water and Sewer Customer Service. Urban Development embodies five of Mayor Maddox’s six core values and works to make Tuscaloosa the most innovative and effectively managed city in the United States. Through repeated interactions with our citizens, we have myriad opportunities each year to provide an outstanding customer service experience.

Office of Urban Development FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 1,069,814	\$ 809,394	\$ 732,661	\$ (76,733)	-9.5%
Planning	774,971	950,260	906,541	(43,719)	-4.6%
Building and Inspections	1,668,923	1,768,594	1,693,803	(74,791)	-4.2%
Total	\$ 3,513,709	\$ 3,528,248	\$ 3,333,005	\$ (195,243)	-5.5%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 3,075,184	\$ 3,127,728	\$ 3,066,970	\$ (60,758)	-1.9%
Overtime/Wages	480	5,000	1,000	(4,000)	-80.0%
Auto Fuel/Maintenance	34,685	36,011	35,582	(429)	-1.2%
Other Operating	403,359	359,509	229,453	(130,056)	-36.2%
Total By Category	\$ 3,513,709	\$ 3,528,248	\$ 3,333,005	\$ (195,243)	-5.5%





GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
UD - ADMINISTRATION AND ECON DEV						
10109080-1005	Beer Tax Bonus	1,207	1,624	1,430	1,694	1,694
10109080-1015	Salaries	604,040	588,162	571,019	598,214	598,214
10109080-101503	Salary Reimbursement - Elevate	-	(184,000)	(134,431)	(179,797)	(179,797)
10109080-1025	Salary Overtime	162	-	-	-	-
10109080-2010	Employee Insurance	71,577	72,864	59,007	63,147	63,147
10109080-2025	State Pension	46,951	42,525	41,285	46,057	46,057
10109080-2029	Medicare Tax	8,508	8,205	8,195	8,267	8,267
10109080-2030	Social Security	36,379	35,089	35,041	35,129	35,129
10109080-3100	Outside Services	224,053	185,000	175,081	125,125	125,125
10109080-3110	Machine Rental	2,372	2,500	1,032	2,500	2,500
10109080-3137	Postage & Freight	-	75	4	15	15
10109080-3138	Operating Forms	187	54	54	-	-
10109080-3155	Office Supplies	1,221	1,400	647	350	350
10109080-3170	Repairs & Supplies	7,625	5,075	4,326	500	500
10109080-3188	Furniture Supplies	791	-	-	-	-
10109080-3210	Travel/Education	20,646	19,421	1,093	1,000	1,000
10109080-3212	Car Allowance	18,276	24,000	24,000	24,000	24,000
10109080-3214	Books/Dues/Subscriptions	2,447	2,500	1,912	1,860	1,860
10109080-3231	Telephone	6,128	4,400	3,591	4,400	4,400
10109080-3999	Miscellaneous Expense	475	500	196	200	200
10109080-4010	Equipment	16,770	-	-	-	-
TOTAL UD - ADMINISTRATION AND ECON DEV		1,069,814	809,394	793,480	732,661	732,661





GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
UD - PLANNING						
10109086-1005	Beer Tax Bonus	2,540	2,784	2,393	2,904	2,904
10109086-1015	Salaries	572,490	699,578	594,194	651,037	651,037
10109086-1025	Salary Overtime	125	2,500	29	500	500
10109086-2010	Employee Insurance	45,934	72,567	72,261	103,679	103,679
10109086-2025	State Pension	42,026	48,302	41,355	48,360	48,360
10109086-2029	Medicare Tax	7,968	9,899	8,167	8,755	8,755
10109086-2030	Social Security	34,072	42,307	34,923	37,418	37,418
10109086-3005	Legal Advertising	10,716	10,000	8,337	10,000	10,000
10109086-3010	Auto-Fuel & Oil	1,328	1,500	604	1,500	1,500
10109086-3015	Auto-Maintenance	2,915	929	928	500	500
10109086-3110	Machine Rental	7,486	12,500	7,480	9,000	9,000
10109086-3137	Postage & Freight	11,573	12,750	10,936	10,000	10,000
10109086-3138	Operating Forms	1,221	1,500	726	750	750
10109086-3155	Office Supplies	1,428	2,500	753	1,150	1,150
10109086-3170	Repairs & Supplies	5,928	6,900	5,046	750	750
10109086-3188	Furniture Supplies	3,993	400	-	-	-
10109086-3210	Travel/Education	7,369	2,871	1,022	1,440	1,440
10109086-3212	Car Allowance	4,800	4,800	4,800	4,800	4,800
10109086-3214	Books/Dues/Subscriptions	1,655	3,275	2,942	3,600	3,600
10109086-3225	Uniforms/Prot Clothing	596	2,000	799	500	500
10109086-3231	Telephone	5,442	7,398	5,670	7,398	7,398
10109086-3999	Miscellaneous Expense	3,366	3,000	1,619	2,500	2,500
TOTAL UD - PLANNING		774,971	950,260	804,984	906,541	906,541





GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
UD - BUILDING AND INSPECTIONS						
10109088-1005	Beer Tax Bonus	4,994	5,104	4,742	4,840	4,840
10109088-1015	Salaries	1,208,245	1,266,374	1,198,363	1,224,668	1,224,668
10109088-1025	Salary Overtime	193	2,500	73	500	500
10109088-2010	Employee Insurance	171,260	188,363	171,306	184,353	184,353
10109088-2025	State Pension	107,143	108,779	104,629	111,831	111,831
10109088-2029	Medicare Tax	16,448	17,142	16,340	16,612	16,612
10109088-2030	Social Security	70,327	73,260	69,868	71,002	71,002
10109088-3010	Auto-Fuel & Oil	25,180	26,582	15,467	26,582	26,582
10109088-3015	Auto-Maintenance	5,261	7,000	6,183	7,000	7,000
10109088-3106	Toll Bridge	1	25	8	25	25
10109088-3110	Machine Rental	4,291	5,000	4,099	5,000	5,000
10109088-3137	Postage & Freight	2,121	1,500	893	1,500	1,500
10109088-3138	Operating Forms	8,035	5,000	1,509	5,000	5,000
10109088-3155	Office Supplies	4,661	3,500	2,431	2,500	2,500
10109088-3170	Repairs & Supplies	2,212	3,000	917	1,500	1,500
10109088-3188	Furniture Supplies	356	-	-	-	-
10109088-3210	Travel/Education	13,329	24,900	3,699	5,000	5,000
10109088-3214	Books/Dues/Subscriptions	1,600	3,875	824	2,700	2,700
10109088-3225	Uniforms/Prot Clothing	4,651	5,600	5,142	2,100	2,100
10109088-3231	Telephone	18,616	21,090	17,170	21,090	21,090
TOTAL UD - BUILDING AND INSPECTIONS		1,668,923	1,768,594	1,623,663	1,693,803	1,693,803



TPDs strategic focus on crime prevention for 2021 and the coming years will emphasize on six key areas:

- » Development of a cyber-intelligence unit
- » Crime suppression and prevention
- » Expanded community engagement and outreach
- » Recruitment, retention and training
- » Officer safety, health and wellness
- » Continued transparency and accountability

Police Department FY 2021 General Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Police	\$ 32,160,368	\$ 33,599,542	\$ 33,186,473	\$ (413,069)	1.2%
Police - School Security	257,980	770,004	322,092	(447,912)	-58.2%
Total	\$ 32,418,348	\$ 34,369,546	\$ 33,508,565	\$ (860,981)	-2.5%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 26,389,853	\$ 28,417,961	\$ 28,177,049	\$ (240,912)	-0.8%
Overtime/Wages/Holiday Pay	3,918,214	3,515,000	3,357,136	(157,864)	-4.5%
Auto Fuel/Maintenance	881,208	720,000	720,000	-	0.0%
Lease Payments	38,970	268,981	205,000	(63,981)	-23.8%
Maintenance Contracts	12,942	13,500	13,500	-	0.0%
Uniforms/Protective Clothing	192,137	155,000	190,000	35,000	22.6%
Capital Outlay	28,085	187,840	-	(187,840)	-100.0%
Other Operating	956,743	1,091,264	845,880	(245,384)	-22.5%
Total By Category	\$ 32,418,348	\$ 34,369,546	\$ 33,508,565	\$ (860,981)	-2.5%





GENERAL FUND
POLICE DEPARTMENT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
POLICE						
10105010-1005	Beer Tax Bonus	161,571	158,302	159,921	165,626	165,626
10105010-1010	Longevity Bonus	86,700	83,700	85,700	82,800	82,800
10105010-1011	Supp Longevity Bonus	89,550	85,050	88,550	84,950	84,950
10105010-1015	Salaries	19,472,457	20,680,847	19,795,004	20,483,022	20,483,022
10105010-1025	Salary Overtime	3,358,701	3,000,000	3,021,999	2,842,136	2,842,136
10105010-1045	Holiday Pay	556,283	515,000	508,855	515,000	515,000
10105010-2010	Employee Insurance	2,727,272	2,958,604	2,820,372	3,360,869	3,360,869
10105010-2020	Fire-Police Pension	2,587,524	2,798,406	2,609,617	2,853,265	2,853,265
10105010-2021	F&P Supplemental Pension	75,000	75,000	-	75,000	75,000
10105010-2025	State Pension	335,264	298,377	315,952	257,842	257,842
10105010-2029	Medicare Tax	319,220	282,326	320,825	276,771	276,771
10105010-2030	Social Security	236,119	196,345	233,009	172,812	172,812
10105010-3010	Auto-Fuel & Oil	454,075	460,000	302,683	460,000	460,000
10105010-3015	Auto-Maintenance	427,133	260,000	368,393	260,000	260,000
10105010-3075	Helicopter	64,755	96,500	83,493	75,000	75,000
10105010-3079	Range Training	6,847	7,920	5,713	7,000	7,000
10105010-3086	Public Education	14,099	15,000	9,306	25,000	25,000
10105010-3100	Outside Services	53,585	74,160	67,602	88,000	88,000
10105010-3109	Lease Payments	38,970	268,981	259,261	205,000	205,000
10105010-3110	Machine Rental	47,455	33,000	39,154	33,000	33,000
10105010-3111	Office Rent	7,694	1,500	1,411	1,500	1,500
10105010-3137	Postage & Freight	8,028	6,000	8,734	6,000	6,000
10105010-3138	Operating Forms	13,398	14,000	12,510	14,000	14,000
10105010-3155	Office Supplies	41,820	53,800	33,649	45,000	45,000
10105010-3156	Maintenance Contracts	12,942	13,500	11,892	13,500	13,500
10105010-3170	Repairs & Supplies	84,114	126,910	122,522	80,000	80,000
10105010-3175	Weapons And Gear	235,612	209,507	196,713	60,000	60,000
10105010-3181	Ammunition	68,014	76,000	68,908	70,000	70,000
10105010-3188	Furniture Supplies	3,562	2,812	2,812	-	-
10105010-3210	Travel/Education	65,726	72,500	44,184	60,000	60,000
10105010-3213	Clothing Allowance	50,449	56,000	56,599	56,000	56,000
10105010-3214	Books/Dues/Subscriptions	30,951	44,255	25,074	26,180	26,180





**GENERAL FUND
POLICE DEPARTMENT**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
POLICE (continued)						
10105010-3216	Regulatory Permits	180	200	180	200	200
10105010-3225	Uniforms/Prot Clothing	186,115	135,000	149,767	180,000	180,000
10105010-3231	Telephone	197,054	235,000	235,394	235,000	235,000
10105010-3996	Wrecker Service	11,958	15,000	10,584	15,000	15,000
10105010-3999	Miscellaneous Expense	1,892	2,200	2,033	1,000	1,000
10105010-4010	Equipment	28,085	187,840	187,830	-	-
10105014-3999	Blight Abatement	195	-	-	-	-
TOTAL POLICE		<u>32,160,368</u>	<u>33,599,542</u>	<u>32,266,203</u>	<u>33,186,473</u>	<u>33,186,473</u>





GENERAL FUND
POLICE DEPARTMENT

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
POLICE - SCHOOL SECURITY						
10105011-1005	Beer Tax Bonus	693	3,712	1,883	1,694	1,694
10105011-1015	Salaries	188,353	531,308	230,601	226,555	226,555
10105011-1025	Salary Overtime	3,230	-	17,727	-	-
10105011-2010	Employee Insurance	32,699	126,292	47,800	49,462	49,462
10105011-2025	State Pension	13,663	38,981	15,386	14,820	14,820
10105011-2029	Medicare Tax	2,525	6,928	3,275	2,952	2,952
10105011-2030	Social Security	10,795	37,783	14,001	12,609	12,609
10105011-3175	Weapons And Gear	-	5,000	-	4,000	4,000
10105011-3225	Uniforms/Prot Clothing	6,022	20,000	1,365	10,000	10,000
TOTAL POLICE - SCHOOL SECURITY		257,980	770,004	332,037	322,092	322,092





GENERAL FUND
OTHER OPERATING

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
DEBT SERVICE						
10119010-5020	General Warrants - Principal	3,540,000	3,865,000	4,881,503	4,115,386	4,115,386
10119010-5030	Interest Warrants - Gen	4,055,153	3,931,134	3,226,325	3,589,791	3,589,791
10119010-5045	Fees - Debt Issues	5,556	7,500	20,528	10,000	10,000
TOTAL DEBT SERVICE		<u>7,600,709</u>	<u>7,803,634</u>	<u>8,128,357</u>	<u>7,715,177</u>	<u>7,715,177</u>





GENERAL FUND
OTHER OPERATING

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
COST SHARING ARRANGEMENTS						
10113010-1030	Wages - BOE	60,018	80,000	30,081	70,000	70,000
10113010-2029	Medicare Tax - BOE	870	1,162	436	2,042	2,042
10113010-2030	Social Security - BOE	3,721	4,960	1,865	8,666	8,666
10114010-3230	Utilities - PARA	350	-	350	-	-
10117010-3010	Fuel & Oil- PATA Reim	181,431	179,101	105,214	179,315	179,315
10117010-3015	Auto Maintenance - PATA	-	214	214	-	-
10117010-3997	Bad Debt Write offs	12,786	-	-	-	-
10117010-7062	Security - PATA Reimb	109,039	109,039	53,940	109,039	109,039
10109010-3010	Fuel & Oil- Black Warrior Reim	17,547	44,218	-	44,218	44,218
10117150-3010	Fuel & Oil- Focus Reim	182	-	30	-	-
10117020-3100	Outside Service - Personnel BD	18,000	18,000	18,000	18,000	18,000
10117030-7070	Tax Equalization Board	70	-	-	-	-
10107020-3030	Jail Cost	557,040	500,000	380,490	500,000	500,000
10117050-3230	Utilities - Friedman Home	8,122	9,000	7,095	9,000	9,000
10117050-3231	Telephone - Friedman Home	2,767	2,500	3,099	2,500	2,500
10117060-1030	Wages - PARA	27,041	30,000	-	30,000	30,000
10117060-2029	Medicare Tax - PARA	392	500	-	500	500
10117060-2030	Social Security - PARA	1,677	1,800	-	1,800	1,800
10117080-3814	Greenwood Cemetery	942	942	-	942	942
10117090-3170	Metro Animal Shelter-Repairs	30,602	30,000	27,503	35,000	35,000
10117120-5148	Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730-3100	Outside Service - Tusc Cty Ema	223,799	237,300	181,934	237,300	237,300
TOTAL COST SHARING ARRANGEMENTS		1,931,395	1,923,736	1,485,251	1,923,322	1,923,322





GENERAL FUND
OTHER OPERATING

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
10133010-3173	Shop Repairs Not Chgd Out	-	-	240	-	-
10133010-51800	Inventory Adjustment	104,288	-	-	-	-
TOTAL CITY VEHICLE PARTS/FUEL		<u>104,288</u>	<u>-</u>	<u>240</u>	<u>-</u>	<u>-</u>





GENERAL FUND
OTHER OPERATING

Account	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
INTERGOVERNMENTAL EXPENDITURES					
10113010-3045 Sales Tax To Board - BOE	18,356,200	18,335,000	14,978,265	16,501,500	16,501,500
TOTAL INTERGOVERNMENTAL EXPENDITURES	18,356,200	18,335,000	14,978,265	16,501,500	16,501,500





**GENERAL FUND
OTHER OPERATING**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
TRANSFERS TO OTHER FUNDS						
10119030-8001	Trans To Amphitheatre Fund	1,416,575	1,436,154	834,079	899,727	899,727
10119030-8002	Trans To Health Insurance Fund	200,000	100,000	-	100,000	100,000
10119030-8004	Trans To Drug Enforce	77,162	-	-	-	-
10119030-8005	Trans To GF-RFFI	5,635,088	84,321	-	-	-
10119030-8007	Trans To Tourism Capital Imp	350,394	359,039	208,520	224,932	224,932
10119030-8009	Trans To Tourism Enh Bid Fee	350,394	359,039	208,520	224,932	224,932
10119030-8031	Trans To Elevate Fund	75,000	-	-	-	-
10119030-8032	Trans To Facility Renewal Fund	410,000	300,000	-	-	-
10119030-8059	Trans To Law Enforce Fund	-	200,000	-	-	-
10119030-8064	Trans To Cap Park Maint Fund	5,355	-	-	-	-
10119030-8075	Trans To Hourly Pension	-	265,000	-	265,000	265,000
10119030-8083	Trans To Pub Safety Capital	765,461	1,914,500	-	936,001	936,001
10119030-8084	Trans To Pub Works Capital	2,526,296	822,002	-	113,944	113,944
TOTAL TRANSFERS TO OTHER FUNDS		11,811,724	5,840,054	1,251,118	2,764,536	2,764,536





GENERAL FUND
OTHER OPERATING

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
SPECIAL PROJECTS						
10116010-0823	Retiree Health Insurance	840,879	-	-	-	-
10116010-9994	S/P - Rsa Retiree Cola Adj	9,076	-	-	-	-
TOTAL SPECIAL PROJECTS		849,954	-	-	-	-





**GENERAL FUND
OTHER OPERATING**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OTHER OPERATING						
10135010-02011	Ad Valorem - Commissions	173,270	159,807	169,067	159,807	159,807
10135010-02012	Ad Valorem - Appraisal Budget	470,345	586,488	672,696	586,488	586,488
10135010-1017	Hiring Freeze Adjustment	-	-	-	(750,000)	(750,000)
10135010-2015	Hourly Pension	131,684	-	-	-	-
10135010-2022	F&P Pension Contrib Increase	-	-	-	395,000	395,000
10135010-2028	RSA Tier 2 - Tier 1 Conversion	-	-	-	150,000	150,000
10135010-2031	Unemployment	12,330	5,000	4,780	5,000	5,000
10135010-3088	Property Tax	35	500	591	500	500
TOTAL OTHER OPERATING		787,664	751,795	847,135	546,795	546,795





GENERAL FUND
OTHER OPERATING

Account	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
CONTINGENCIES					
10118010-9990 Contingencies	-	306,393	-	500,477	506,246
TOTAL CONTINGENCIES	-	306,393	-	500,477	506,246





**GENERAL FUND
AGENCIES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
10117150-5199	Agency Spec Approp - Focus	-	10,000	10,000	-	-
10118800-5199	Agency Spec Approp - TTSC	-	88,538	88,538	-	-
10117800-5140	Alabama Blues Project	10,000	10,000	10,000	7,150	7,150
10117360-5140	Arts & Humanities Council	50,000	50,000	50,000	35,750	35,750
10113010-5144	Arts N Autism (BOE)	7,500	7,500	7,500	5,363	5,363
10113010-5139	BBC Education Academy (BOE)	-	7,500	7,500	7,150	2,500
10117970-5140	Bethel Comm Outreach (BOE)	10,000	10,000	10,000	7,150	7,150
10117700-5140	Boys & Girls Club	20,000	20,000	20,000	14,300	14,300
10117900-5140	Child Abuse Prevention Services	-	7,500	7,500	7,150	7,150
10113010-5152	CHOM (BOE)	145,000	145,000	145,000	103,675	103,675
10117400-5199	Easter Seals - Special	35,714	35,714	35,714	35,714	35,714
10117150-5140	FOCUS	122,500	122,500	122,500	87,588	87,588
10117960-5140	Habitat for Humanity	26,900	26,900	26,900	19,233	19,233
10117850-5199	Hope Summer Jobs - Special	100,000	100,000	-	100,000	100,000
10117140-5140	Indian Rivers	50,000	50,000	50,000	35,750	35,750
10117590-5140	Jemison Foundation	60,000	60,000	60,000	42,900	42,900
10117180-5140	Kid One Transport	20,000	5,000	5,000	-	-
10113010-5149	Kristen Amerson Found (BOE)	-	7,500	7,500	7,150	7,150
10117050-5141	Murphy African American Mus	8,000	8,000	8,000	5,720	5,720
10114010-5140	PARA	4,011,679	4,011,679	4,011,679	2,868,350	3,710,803
10114010-5199	PARA - Special	190,000	251,000	251,000	114,400	155,425
10113010-5151	PRIDE (BOE)	20,000	20,000	20,000	14,300	14,300
10113010-5159	Schoolyard Roots (BOE)	30,000	30,000	30,000	21,450	21,450
10117100-5140	Theatre Tuscaloosa	15,000	15,000	15,000	10,725	10,725
10113010-5156	Tusc Character Council (BOE)	2,500	-	-	-	-
10117320-5199	Tusc Children's Center - Special	-	50,000	50,000	50,000	50,000
10113010-5154	Tusc Childrens Theater (BOE)	15,000	15,000	15,000	10,725	10,725
10113010-5140	Tusc City Board of Education	2,541,250	2,541,251	2,541,251	2,541,251	2,541,251
10113010-5199	Tusc City BOE - Special	378,099	378,100	378,100	378,100	378,100
10117340-5140	Tusc Co Soil/Water Conservation	12,500	12,500	12,500	8,938	8,938
10117160-5140	Tusc Community Dancers	10,000	10,000	10,000	7,150	7,150
10112010-5140	Tusc County Health Dept	130,000	130,000	130,000	92,950	92,950
10117120-5140	Tusc County IDA	418,000	418,000	418,000	298,870	298,870





**GENERAL FUND
AGENCIES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
10113010-5150	Tusc Education Foundation	-	-	-	20,000	20,000
10113010-5157	Tusc One Place (BOE)	30,000	30,000	30,000	21,450	21,450
10113010-515701	Tusc One Place (BOE) - Special	-	50,000	50,000	50,000	50,000
10115010-5140	Tusc Public Library	1,433,809	1,433,809	1,433,809	1,025,173	1,326,273
10115010-5199	Tusc Public Library - Special	408,500	408,500	408,500	292,078	377,863
10117230-5199	Tusc SAFE Center - Special	45,000	11,250	11,250	10,725	10,725
10117280-5199	Tusc Sister Cities - Special	10,000	-	-	-	-
10117280-5140	Tusc Sister Cities Commission	120,000	120,000	120,000	85,800	85,800
10117270-5140	Tusc Spay & Neuter Incentive	25,000	25,000	25,000	17,875	17,875
10117420-5140	Tusc Symphony Orchestra	35,000	35,000	35,000	25,025	25,025
10118800-5140	Tusc Tourism & Sports (TTSC)	1,016,215	1,062,068	1,062,068	1,077,352	1,077,352
10117010-5140	Tusc Transit Authority	655,040	655,040	655,040	-	-
10117010-7063	PATA-UA Route	85,040	85,040	85,040	-	-
10117010-5199	Tusc Transit Authority - Special	20,039	24,288	15,582	24,288	24,288
10117670-5140	West AL Aids Outreach	15,000	15,000	15,000	10,725	10,725
10117070-5140	West AL Regional Commision	36,097	36,097	36,097	25,809	25,809
TOTAL AGENCIES		<u>12,374,382</u>	<u>12,645,274</u>	<u>12,536,567</u>	<u>9,625,252</u>	<u>10,890,965</u>





WATER & SEWER FUND SUMMARY

The City of Tuscaloosa's proposed FY 2021 Water and Sewer Fund budget provides the funding to provide water and sewer services to approximately 48,000 residential, commercial, and industrial customers in the City limits and surrounding areas.

The Water and Sewer Fund budget includes revenues of \$51,899,042 and expenses of \$56,1207,182. The Water and Sewer Fund expense budget includes \$10,005,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2020 budget, the proposed FY 2021 budget represents an overall budgetary increase of 0.42% for revenues and a decrease of 1.38% for expenses.

Water & Sewer Fund Revenues FY 2021 Budget Summary					
Revenue Category	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Use of Property	\$ 30,972	31,000	\$ 32,500	\$ 1,500	4.84%
Charges for Services	49,593,827	51,094,279	51,333,477	239,198	0.47%
Other Operating	685,253	482,000	467,000	(15,000)	-3.11%
Transfers from Other Funds	42,369	44,776	41,065	(3,711)	-8.29%
Cost Reimbursements	99,354	29,000	25,000	(4,000)	-13.79%
Total	\$ 50,451,775	\$ 51,681,055	\$ 51,899,042	\$ 217,987	0.42%

Water and Sewer Fund Revenue Highlights

Water Sales - \$28,071,761

- » Comprises 54% of all Water and Sewer Fund revenues.
- » In FY 2019 the City Council adopted a three year consecutive rate increase of 2% each year to fund the debt service for the 2019 Clean Water and Drinking Water SRF issuance. The first 2% rate increase went into effect October 1, 2019. The second 2% rate increase will be effective October 1, 2020. The 2019 SRF issuance will fund much needed projects to enhance and upgrade our water & sewer infrastructure. An additional 1% is proposed to fund operational needs for FY 2021.

Sewer Sales - \$20,367,716

- » Comprises nearly 40% of all Water and Sewer Fund revenues
- » In FY 2019 the City Council adopted a three year consecutive rate increase of 2% each year to fund the debt service for the 2019 Clean Water and Drinking Water SRF issuance. The first 2% rate increase went into effect October 1, 2019. The second 2% rate increase be effective October 1, 2020. The 2019 SRF issuance will fund much needed projected to enhance and upgrade our water & sewer infrastructure. An additional 1% is proposed to fund operational needs for FY 2021.

Septage Dumping Fees - \$812,500

- » The FY 2021 budget is adjusted to include a 64% increase over prior year of \$318,263.
- » Septage dumping fees will increase by 25% for in county and 50% for out of county beginning October 1, 2020.

Fire and Meter Service Connect Fees - \$850,000

- » Revenues are based upon completion of installing and accepting meter sets, not necessarily when cash deposits are collected.
- » Complex revenue recognition accounting principles make these revenues difficult to budget for.

Lakes Fees - \$135,000

- » Approximately \$80,000 of revenue is from the lake inspection fees for an estimated 1,600 structures at \$50 per structure.
- » Additional revenue is received from annual boat landing passes and lake permits.





WATER & SEWER FUND SUMMARY

Water & Sewer Fund Expenditures FY 2021 Budget Summary					
Department	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 506,644	514,462	\$ 585,091	\$ 70,629	13.73%
Information Technology	540,414	793,981	859,036	65,055	8.19%
Infrastructure and Public Services	23,041,684	25,008,268	25,063,813	55,545	0.22%
Office of the City Attorney	23,005	50,000	44,059	(5,941)	-11.88%
Office of Urban Development	954,761	1,181,439	1,093,841	(87,598)	-7.41%
Other Operating	23,945,663	29,444,051	28,561,342	(882,709)	-3.00%
Total	\$ 49,012,171	\$ 56,992,201	\$ 56,207,182	\$ (785,019)	-1.38%

Water and Sewer Fund Expenditure Highlights

Departments were tasked with reducing their FY 2021 operational budgets by 12% using FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Departments had the option to eliminate and/or freeze personnel positions for FY 2021 to assist with balancing their budgets.

» 1 Water and Sewer position was frozen for FY 2021 totaling \$93,120.

Investment in Employees

» Increase to the employer pension contribution to convert all current Tier II employees to Tier I status.

Health Insurance

» The budget includes a \$25,000 transfer from the Water and Sewer Fund to the City's Health Insurance Fund to offset a deficit fund

» The proposed FY 2020 budget includes an 7% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Capital Equipment Investments

» The proposed FY 2021 budget includes \$616,705, of which \$266,705 is for capital lease payments for equipment purchased in FY 2017.

Debt Service

» The FY 2021 proposed budget includes a \$17,890 increase in debt service. An additional \$2,500 is budget for fees associated with debt service.

» Overall debt service represents about 22% of the total FY 2020 expense budget.

» In FY 2019, the City Council approved the 2019 Clean Water SRF and Drinking Water SRF issuance which was funded through a three year consecutive rate increase of 2% each year. The first debt payment is scheduled for February 15, 2021.





WATER & SEWER FUND SUMMARY

Water & Sewer Fund Debt Service FY 2021 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding (2004)	\$ 435,000	\$ 45,120	\$ 480,120	\$ 3,245,000	August 2026
2012-B	1,205,000	419,619	1,624,619	13,075,000	January 2035
2012-A SRF Refunding (2002/2003)	5,165,000	411,250	5,576,250	10,565,000	August 2022
2014-C	440,000	162,490	602,490	4,035,000	January 2032
2016 DWSRF	230,000	110,880	340,880	5,040,000	August 2038
2016 CWSRF	935,000	418,330	1,353,330	19,015,000	August 2037
2019 DWSRF	735,000	275,196	1,010,196	18,250,000	February 2040
2019 CWSRF	360,000	133,722	493,722	8,870,000	February 2040
2019-B Refunding of 2012-A, 2012-B, 2014-A & 2014-C	500,000	543,748	1,043,748	24,380,000	April 2035
Total	\$ 10,005,000	\$ 2,520,355	\$ 12,525,355	\$ 106,475,000	





WATER & SEWER FUND SUMMARY

Account Category	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
WATER AND SEWER FUND REVENUES					
Use of Property	30,972	31,000	32,511	32,500	32,500
Charges for Services	49,593,827	51,094,279	48,510,865	51,333,477	51,333,477
Other Operating	685,253	482,000	245,880	467,000	467,000
Transfers to Other Funds	42,369	44,776	41,065	41,065	41,065
Cost Reimbursements	99,354	29,000	26,320	25,000	25,000
TOTAL WATER AND SEWER FUND REVENUES	50,451,775	51,681,055	48,856,640	51,899,042	51,899,042
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	506,644	514,462	233,547	585,091	585,091
Information Technology	540,414	793,981	643,947	859,036	859,036
Infrastructure and Public Services	23,041,684	25,008,268	21,556,126	25,051,813	25,063,813
Office of the City Attorney	23,005	50,000	6,398	44,059	44,059
Office of Urban Development	954,761	1,181,439	1,019,294	1,093,841	1,093,841
Other Operating	23,945,663	29,444,051	12,241,946	28,561,342	28,561,342
TOTAL WATER AND SEWER FUND EXPENDITURES	49,012,171	56,992,201	35,701,258	56,195,182	56,207,182





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
USE OF PROPERTY					
60100065-0901 Rents	30,972	31,000	32,511	32,500	32,500
TOTAL USE OF PROPERTY	30,972	31,000	32,511	32,500	32,500





**WATER & SEWER FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
CHARGES FOR SERVICES						
60100070-10020	Clean Our Lake	1,000	1,000	-	-	-
60100070-1701	Water Sales	26,842,875	27,577,864	26,242,342	28,071,761	28,071,761
60100070-1704	Sewer Sales	20,120,773	20,916,178	19,149,879	20,367,716	20,367,716
60100070-1705	Tap Fees-Inspections	172,433	170,000	264,295	225,000	225,000
60100070-1706	Garbage Sales	(0)	-	621,429	-	-
60100070-1708	Collection Fees	912,339	860,000	609,771	800,000	800,000
60100070-1709	Bad Debt Write Off	-	-	40	-	-
60100070-1711	Meter Service Connect Fee	725,996	700,000	715,931	750,000	750,000
60100070-1712	Fire Service Connect Fee	96,794	150,000	26,904	100,000	100,000
60100070-1713	Lake Inspection Fee	141,557	130,000	132,650	135,000	135,000
60100070-1714	Bad Debt Writeoff-Garbage	-	-	20	-	-
60100070-1715	Septage Dumping Charges	492,356	494,237	670,991	812,500	812,500
60100070-1716	Water Dist Syst Inspection Fee	1,431	-	6,053	1,500	1,500
60100070-1801	Interest Income-Cd'S	24,694	25,000	0	-	-
60100070-1803	Recovered Bad Debts	62,328	70,000	70,945	70,000	70,000
60100070-1898	Cash Over/Short	(749)	-	(387)	-	-
TOTAL CHARGES FOR SERVICES		49,593,827	51,094,279	48,510,865	51,333,477	51,333,477





**WATER & SEWER FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OTHER OPERATING						
60100080-1430	Interest Income - Debt Service	4,620	2,000	4,912	2,000	2,000
60100080-1535	Auction Sales	62,758	30,000	10,130	15,000	15,000
60100080-1710	WME Cost Recovery Fees	617,874	450,000	230,837	450,000	450,000
TOTAL OTHER OPERATING		685,253	482,000	245,880	467,000	467,000





**WATER & SEWER FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
TRANSFERS FROM OTHER FUNDS						
60100085-1605	Trans From Beer Tax Bonus	42,369	44,776	41,065	41,065	41,065
TOTAL TRANSFERS FROM OTHER FUNDS		42,369	44,776	41,065	41,065	41,065





**WATER & SEWER FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
COST REIMBURSEMENTS						
60100090-1450	ADECA Grant	20,000	-	-	-	-
60100090-9900	Cost Reimburse	29,318	15,000	17,410	15,000	15,000
60100090-9919	Cost Reim-Distribution	36,552	10,000	8,910	10,000	10,000
60100090-9927	Cost Reim-Filter Plant	1,563	-	-	-	-
60100090-9929	Cost Reim-Meter Read	3,429	2,000	-	-	-
60100090-9948	Cost Reim-Waste Water	8,192	2,000	-	-	-
60100090-9950	Cost Reim-Ww Lakes	300	-	-	-	-
TOTAL COST REIMBURSEMENTS		99,354	29,000	26,320	25,000	25,000





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In the spirit of excellence, the Accounting & Finance Department is committed to providing a service-oriented, team approach to effectively manage the City's financial health, provide stewardship of resources while maintaining the City's financial integrity. During the reorganization, the Finance Department, the Revenue Department and the Water & Sewer Billing Office were combined.

Accounting & Finance FY 2021 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 337,115	\$ 330,500	\$ 328,500	\$ (2,000)	-0.6%
Revenue & Financial Services	169,529	183,962	256,591	\$ 72,629	39.5%
Total	\$ 506,644	\$ 514,462	\$ 585,091	\$ 70,629	13.7%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 167,221	\$ 176,462	\$ 256,091	\$ 79,629	45.1%
Overtime/Wages	134	20	-	(20)	-100.0%
Auditing	58,800	68,000	66,000	(2,000)	-2.9%
Bad Debt Write Offs	278,315	262,500	262,500	-	0.0%
Other Operating	2,174	7,480	500	(6,980)	-93.3%
Total By Category	\$ 506,644	\$ 514,462	\$ 585,091	\$ 70,629	13.7%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
A&F BUDGETS AND FINANCIAL REPORTING						
60101010-3007	Auditing	58,800	68,000	60,000	66,000	66,000
60101010-3997	Bad Debt Write Offs	278,315	262,500	-	262,500	262,500
TOTAL A&F BUDGETS AND FINANCIAL REPORTING		337,115	330,500	60,000	328,500	328,500





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
A&F REVENUE AND FINANCIAL SERVICES						
60101030-1005	Beer Tax Bonus	726	696	703	968	968
60101030-1015	Salaries	124,208	130,796	128,650	192,265	192,265
60101030-1025	Salary Overtime	134	20	18	-	-
60101030-2010	Employee Insurance	22,449	24,366	23,675	31,584	31,584
60101030-2025	State Pension	11,290	11,625	11,374	17,779	17,779
60101030-2029	Medicare Tax	1,620	1,703	1,674	2,558	2,558
60101030-2030	Social Security	6,928	7,276	7,159	10,937	10,937
60101030-3110	Machine Rental	-	3,700	-	-	-
60101030-3155	Office Supplies	995	1,480	293	-	-
60101030-3170	Repairs & Supplies	-	-	-	500	500
60101030-3210	Travel/Education	900	2,000	-	-	-
60101030-3225	Uniforms/Prot Clothing	279	300	-	-	-
TOTAL A&F REVENUE AND FINANCIAL SERVICES		<u>169,529</u>	<u>183,962</u>	<u>173,547</u>	<u>256,591</u>	<u>256,591</u>





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The Information Technology Department provides centralized technology services for the City of Tuscaloosa in support of Tuscaloosa's Standard of Excellence to be the most Innovative and Effectively Managed City in the United States of America. The IT Department supports this Standard with 3 Service Goals which include the Security, Availability and Effectiveness of Tuscaloosa's Technology Infrastructure.

FY 2021 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8.2%
Total	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8.2%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance Contracts	521,070	781,565	859,036	77,471	9.9%
Other Operating	19,344	12,416	-	(12,416)	-100.0%
Total By Category	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8.2%





**WATER & SEWER FUND
INFORMATION TECHNOLOGY**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
INFORMATION TECHNOLOGY						
60104030-3156	Maintenance Contracts	521,070	781,565	639,687	859,036	859,036
60104030-3170	Repairs & Supplies	19,344	12,416	4,260	-	-
TOTAL INFORMATION TECHNOLOGY		540,414	793,981	643,947	859,036	859,036



Infrastructure and Public Services (IPS), comprising of Administration, Engineering, Infrastructure, Logistics and Asset Management, and Public Services, accounts for approximately one third of City employees. The department operates on the core principle of delivering the highest caliber of performance and integrity while providing the citizens of Tuscaloosa with exceptional customer service both at City Hall and in the community. Infrastructure and Public Services manages and facilitates all infrastructure, capital projects, public facilities, and public services for the City of Tuscaloosa. The department achieves this by working together, always being prepared for all scenarios, using asset management principles to drive decisions, and consistently providing excellent customer service.

Infrastructure & Public Services FY 2021 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 13,273	\$ 86,519	\$ 68,142	\$ (18,377)	-21.2%
Engineering	534,092	588,458	598,010	9,552	1.6%
Logistics & Asset Management	13,811,457	14,886,824	15,046,023	159,199	1.1%
Public Services	6,057	6,700	4,300	(2,400)	-35.8%
Infrastructure	6,954,330	7,479,727.63	7,515,578	35,850	0.5%
Special Projects	1,722,476	1,960,038	1,831,760	(128,278)	-6.5%
Total	\$ 23,041,684	\$ 25,008,268	\$ 25,063,813	\$ 55,545	0.2%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 10,250,542	\$ 11,371,657	\$ 11,440,016	\$ 68,359	0.6%
Overtime/Wages/Holiday Pay	670,316	704,161	734,515	30,354	4.3%
Auto Fuel/Maintenance	490,487	414,945	412,000	(2,945)	-0.7%
Chemicals	1,663,579	1,481,599	1,663,050	181,451	12.2%
Maintenance Contracts	4,111	3,576	4,111	535	15.0%
Tip Fee	451,357	390,000	565,500	175,500	45.0%
Utilities	3,604,428	3,642,379	3,722,441	80,062	2.2%
Capital Outlay	3,351,740	3,965,990	3,883,184	(82,806)	-2.1%
Other Operating	2,555,123	3,033,961	2,638,996	(394,965)	-13.0%
Total By Category	\$ 23,041,684	\$ 25,008,268	\$ 25,063,813	\$ 55,545	0.2%





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - ADMINISTRATION						
60109050-1005	Beer Tax Bonus	-	232	142	242	242
60109050-1015	Salaries	3,977	36,991	33,254	42,417	42,417
60109050-1025	Salary Overtime	-	-	-	200	200
60109050-2010	Employee Insurance	1,313	12,162	9,363	12,655	12,655
60109050-2025	State Pension	255	2,345	2,095	2,884	2,884
60109050-2029	Medicare Tax	48	470	414	530	530
60109050-2030	Social Security	207	2,009	1,769	2,264	2,264
60109050-3010	Auto-Fuel & Oil	478	1,000	462	1,000	1,000
60109050-3015	Auto-Maintenance	447	1,000	8	1,000	1,000
60109050-3106	Toll Bridge	11	50	3	15	15
60109050-3155	Office Supplies	92	100	56	350	350
60109050-3170	Repairs & Supplies	529	200	24	500	500
60109050-3210	Travel/Education	4,587	18,380	12,671	1,750	1,750
60109050-3214	Books/Dues/Subscriptions	384	845	430	400	400
60109050-3225	Uniforms/Prot Clothing	93	9,600	130	-	-
60109050-3231	Telephone	850	1,035	971	1,810	1,810
60109050-3999	Miscellaneous Expense	-	100	-	125	125
IPS - ADMINISTRATION		13,273	86,519	61,793	68,142	68,142





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - ENGINEERING						
60109030-1005	Beer Tax Bonus	1,451	1,392	1,641	1,694	1,694
60109030-1015	Salaries	347,441	356,827	354,290	364,476	364,476
60109030-1025	Salary Overtime	37,222	62,460	31,324	38,000	38,000
60109030-1045	Holiday Pay	862	1,000	846	1,000	1,000
60109030-2010	Employee Insurance	44,320	46,881	48,201	53,960	53,960
60109030-2025	State Pension	33,251	29,810	32,403	31,847	31,847
60109030-2029	Medicare Tax	5,299	4,868	5,321	4,930	4,930
60109030-2030	Social Security	22,657	20,809	22,752	21,066	21,066
60109030-3010	Auto-Fuel & Oil	7,855	7,600	5,210	7,600	7,600
60109030-3015	Auto-Maintenance	4,213	3,000	1,613	3,000	3,000
60109030-3100	Outside Services	1,035	23,984	23,984	50,000	50,000
60109030-3106	Toll Bridge	119	100	28	50	50
60109030-3137	Postage & Freight	39	-	-	-	-
60109030-3138	Operating Forms	150	150	-	-	-
60109030-3170	Repairs & Supplies	10,103	8,700	7,877	8,265	8,265
60109030-3210	Travel/Education	10,793	13,050	825	5,100	5,100
60109030-3214	Books/Dues/Subscriptions	773	1,977	395	1,272	1,272
60109030-3225	Uniforms/Prot Clothing	1,206	1,350	523	1,250	1,250
60109030-3231	Telephone	5,303	4,500	4,790	4,500	4,500
TOTAL IPS - ENGINEERING		534,092	588,458	542,022	598,010	598,010





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - ADMINISTRATION						
60109040-1005	Beer Tax Bonus	2,298	2,320	2,110	2,178	2,178
60109040-1015	Salaries	622,504	652,254	571,076	586,685	586,685
60109040-1025	Salary Overtime	2,441	3,000	3,299	3,000	3,000
60109040-1030	Wages	13,688	44,000	10,523	44,000	44,000
60109040-2010	Employee Insurance	66,623	84,048	69,868	74,750	74,750
60109040-2025	State Pension	47,000	50,127	44,250	47,751	47,751
60109040-2029	Medicare Tax	8,761	9,542	7,970	8,634	8,634
60109040-2030	Social Security	37,461	40,778	34,078	36,899	36,899
60109040-3010	Auto-Fuel & Oil	495	850	171	300	300
60109040-3015	Auto-Maintenance	-	750	29	150	150
60109040-3100	Outside Services	25,836	73,000	5,036	8,000	8,000
60109040-3137	Postage & Freight	50	125	48	75	75
60109040-3155	Office Supplies	1,375	1,000	231	350	350
60109040-3170	Repairs & Supplies	50	-	(200)	-	-
60109040-3210	Travel/Education	14,844	29,700	6,617	1,500	1,500
60109040-3214	Books/Dues/Subscriptions	886	1,125	1,137	50	50
60109040-3215	Trade Organization Dues	9,059	9,600	9,272	9,600	9,600
60109040-3225	Uniforms/Prot Clothing	2,165	3,400	2,429	1,140	1,140
60109040-3231	Telephone	10,412	15,000	11,979	5,000	5,000
60109040-3999	Miscellaneous Expense	314	200	-	500	500
TOTAL IPS - LAM - ADMINISTRATION		866,264	1,020,819	779,922	830,562	830,562





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - WW TREATMENT						
60109041-1005	Beer Tax Bonus	6,487	6,728	6,387	7,018	7,018
60109041-1015	Salaries	1,286,210	1,431,905	1,346,858	1,457,647	1,457,647
60109041-1025	Salary Overtime	213,515	144,000	262,849	194,815	194,815
60109041-1030	Wages	-	3,600	-	-	-
60109041-1045	Holiday Pay	12,329	34,000	6,331	34,000	34,000
60109041-2010	Employee Insurance	230,186	280,204	234,046	271,257	271,257
60109041-2025	State Pension	121,715	115,894	123,045	124,429	124,429
60109041-2029	Medicare Tax	20,327	19,013	21,930	19,372	19,372
60109041-2030	Social Security	95,674	81,247	93,769	82,795	82,795
60109041-3010	Auto-Fuel & Oil	36,723	40,000	31,097	40,000	40,000
60109041-3015	Auto-Maintenance	40,342	28,000	30,142	28,000	28,000
60109041-3047	Chemicals	217,265	187,866	168,465	300,000	300,000
60109041-3048	Chemical Supplies-Lab	2,848	13,282	13,282	10,600	10,600
60109041-3077	Electricity	1,704,152	1,708,009	1,545,776	1,745,585	1,745,585
60109041-3100	Outside Services	60,587	100,000	66,122	100,000	112,000
60109041-3102	Outside Services-Lab	14,202	27,970	18,947	15,970	15,970
60109041-3106	Toll Bridge	8,095	11,781	7,548	8,000	8,000
60109041-3110	Machine Rental	102,671	50,000	94,718	88,400	88,400
60109041-3137	Postage & Freight	1,349	702	687	600	600
60109041-3138	Operating Forms	1,578	3,700	2,200	2,000	2,000
60109041-3155	Office Supplies	2,362	3,000	1,881	2,000	2,000
60109041-3170	Repairs & Supplies	460,051	373,376	395,238	380,000	380,000
60109041-3195	Tip Fee	451,017	390,000	371,529	562,500	562,500
60109041-3210	Travel/Education	16,308	25,500	19,577	10,000	10,000
60109041-3214	Books/Dues/Subscriptions	3,070	3,900	1,454	3,900	3,900
60109041-3225	Uniforms/Prot Clothing	8,031	9,700	8,000	8,100	8,100
60109041-3230	Utilities	39,091	31,672	46,633	32,369	32,369
60109041-3231	Telephone	41,724	65,000	44,468	50,000	50,000
60109041-3999	Miscellaneous Expense	130	750	348	500	500
60109041-4011	Equipment - WS Process	319,692	542,600	119,224	508,607	508,607
60109041-4170	Capital Repairs/Improvements	461,346	688,572	688,572	660,817	660,817
TOTAL IPS - LAM - WW TREATMENT		5,979,077	6,421,972	5,771,124	6,749,281	6,761,281





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - LAKES						
60109042-1005	Beer Tax Bonus	1,805	1,856	1,837	1,936	1,936
60109042-1015	Salaries	322,626	355,681	343,335	359,629	359,629
60109042-1025	Salary Overtime	6,219	5,000	4,178	3,500	3,500
60109042-2010	Employee Insurance	59,186	70,836	63,164	68,114	68,114
60109042-2025	State Pension	27,025	27,401	27,695	30,248	30,248
60109042-2029	Medicare Tax	4,363	4,708	4,601	4,763	4,763
60109042-2030	Social Security	18,656	20,116	19,674	20,354	20,354
60109042-3010	Auto-Fuel & Oil	11,080	15,000	7,962	13,000	13,000
60109042-3015	Auto-Maintenance	13,373	4,000	10,984	4,000	4,000
60109042-3100	Outside Services	18,965	72,000	20,207	30,000	30,000
60109042-3110	Machine Rental	1,358	1,200	1,036	1,200	1,200
60109042-3137	Postage & Freight	973	5,000	1,973	1,200	1,200
60109042-3138	Operating Forms	127	250	190	250	250
60109042-3155	Office Supplies	1,661	1,000	623	750	750
60109042-3170	Repairs & Supplies	31,873	37,898	36,682	33,250	33,250
60109042-3210	Travel/Education	5,047	6,000	2,971	1,600	1,600
60109042-3214	Books/Dues/Subscriptions	283	1,000	311	460	460
60109042-3225	Uniforms/Prot Clothing	3,026	2,800	2,386	2,750	2,750
60109042-3230	Utilities	24,592	22,906	18,487	23,410	23,410
60109042-3231	Telephone	12,338	13,106	14,162	13,761	13,761
60109042-3999	Miscellaneous Expense	176	300	130	150	150
TOTAL IPS - LAM - LAKES		564,751	668,058	582,586	614,325	614,325





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - TECHNICAL SERVICES						
60109043-1005	Beer Tax Bonus	2,128	2,320	2,344	2,178	2,178
60109043-1015	Salaries	433,021	492,337	493,958	470,346	470,346
60109043-1025	Salary Overtime	27,679	18,000	45,990	35,000	35,000
60109043-2010	Employee Insurance	86,292	108,556	98,833	100,220	100,220
60109043-2025	State Pension	40,646	41,591	45,812	42,190	42,190
60109043-2029	Medicare Tax	6,006	6,345	7,069	6,063	6,063
60109043-2030	Social Security	25,682	27,111	30,226	25,903	25,903
60109043-3010	Auto-Fuel & Oil	4,956	5,000	3,923	6,000	6,000
60109043-3015	Auto-Maintenance	1,582	1,750	2,632	2,200	2,200
60109043-3100	Outside Services	10,907	-	15,257	-	-
60109043-3106	Toll Bridge	188	200	120	150	150
60109043-3137	Postage & Freight	-	-	-	160	160
60109043-3138	Operating Forms	502	800	133	300	300
60109043-3155	Office Supplies	-	-	-	500	500
60109043-3170	Repairs & Supplies	5,532	3,400	7,019	24,890	24,890
60109043-3210	Travel/Education	-	-	-	1,800	1,800
60109043-3214	Books/Dues/Subscriptions	-	-	-	450	450
60109043-3225	Uniforms/Prot Clothing	-	-	152	3,950	3,950
60109043-3231	Telephone	-	-	-	10,784	10,784
60109043-3999	Miscellaneous Expense	-	-	-	100	100
TOTAL IPS - LAM - TECHNICAL SERVICES		645,120	707,410	753,468	733,184	733,184





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - PLOTT						
60109044-1005	Beer Tax Bonus	2,028	1,856	1,641	1,694	1,694
60109044-1015	Salaries	384,131	406,365	380,343	406,364	406,364
60109044-1025	Salary Overtime	33,950	23,000	31,757	23,000	23,000
60109044-1030	Wages	-	3,600	-	-	-
60109044-1045	Holiday Pay	8,926	13,926	9,807	10,000	10,000
60109044-2010	Employee Insurance	61,530	66,917	61,713	69,348	69,348
60109044-2025	State Pension	36,543	33,859	34,881	35,332	35,332
60109044-2029	Medicare Tax	5,759	5,470	5,735	5,443	5,443
60109044-2030	Social Security	24,622	23,380	24,522	23,261	23,261
60109044-3010	Auto-Fuel & Oil	244	950	370	950	950
60109044-3015	Auto-Maintenance	1,431	700	102	700	700
60109044-3047	Chemicals	269,199	200,000	286,648	250,000	250,000
60109044-3048	Chemical Supplies-Lab	21,430	22,000	22,377	22,000	22,000
60109044-3077	Electricity	459,628	468,187	389,903	478,487	478,487
60109044-3100	Outside Services	1,603	10,000	2,910	10,000	10,000
60109044-3106	Toll Bridge	-	-	13	-	-
60109044-3110	Machine Rental	1,620	1,520	2,460	1,520	1,520
60109044-3155	Office Supplies	493	650	601	500	500
60109044-3170	Repairs & Supplies	55,692	95,000	60,364	85,500	85,500
60109044-3210	Travel/Education	7,909	8,000	520	5,575	5,575
60109044-3214	Books/Dues/Subscriptions	620	600	681	365	365
60109044-3216	Regulatory Permits	-	3,830	-	3,830	3,830
60109044-3225	Uniforms/Prot Clothing	339	1,900	1,544	1,800	1,800
60109044-3231	Telephone	5,371	20,000	5,402	10,000	10,000
60109044-3999	Miscellaneous Expense	(160)	475	111	250	250
60109044-4011	Equipment - WS Process	28,253	-	-	30,000	30,000
60109044-4170	Capital Repairs/Improvements	23,528	113,920	110,894	110,000	110,000
TOTAL IPS - LAM - PLOTT		1,434,686	1,526,105	1,435,298	1,585,919	1,585,919





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - LAM - ED LOVE						
60109045-1005	Beer Tax Bonus	5,786	6,032	5,386	6,534	6,534
60109045-1015	Salaries	1,156,484	1,282,067	1,090,485	1,276,940	1,276,940
60109045-1025	Salary Overtime	76,004	83,000	68,387	83,000	83,000
60109045-1030	Wages	-	3,600	-	-	-
60109045-1045	Holiday Pay	22,264	25,575	20,742	25,000	25,000
60109045-2010	Employee Insurance	166,471	197,025	162,916	204,884	204,884
60109045-2025	State Pension	105,257	105,682	94,507	105,297	105,297
60109045-2029	Medicare Tax	17,011	17,459	15,946	17,130	17,130
60109045-2030	Social Security	72,735	74,620	68,184	73,197	73,197
60109045-3010	Auto-Fuel & Oil	18,614	14,000	10,638	14,000	14,000
60109045-3015	Auto-Maintenance	8,646	6,500	10,784	6,500	6,500
60109045-3047	Chemicals	1,022,282	990,000	1,062,713	1,000,000	1,000,000
60109045-3048	Chemical Supplies-Lab	101,331	43,000	66,082	55,000	55,000
60109045-3077	Electricity	1,005,635	1,036,120	844,380	1,058,915	1,058,915
60109045-3100	Outside Services	170,163	257,000	244,124	242,000	242,000
60109045-3106	Toll Bridge	19	50	6	20	20
60109045-3110	Machine Rental	-	1,920	-	1,000	1,000
60109045-3137	Postage & Freight	343	621	397	500	500
60109045-3138	Operating Forms	-	4,000	3,613	4,000	4,000
60109045-3155	Office Supplies	1,586	2,700	2,980	2,000	2,000
60109045-3170	Repairs & Supplies	193,852	191,721	155,759	190,000	190,000
60109045-3210	Travel/Education	19,980	24,100	2,363	14,000	14,000
60109045-3214	Books/Dues/Subscriptions	5,642	4,500	817	835	835
60109045-3216	Regulatory Permits	-	2,000	360	2,000	2,000
60109045-3225	Uniforms/Prot Clothing	7,275	8,150	3,773	5,750	5,750
60109045-3231	Telephone	37,274	53,000	41,578	40,000	40,000
60109045-3999	Miscellaneous Expense	91	500	139	250	250
60109045-4011	Equipment - WS Process	8,830	4,481	4,481	22,000	22,000
60109045-4170	Capital Repairs/Improvements	97,985	103,037	89,030	70,000	70,000
TOTAL IPS - LAM - ED LOVE		4,321,559	4,542,460	4,070,570	4,520,752	4,520,752





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - PS - ADMINISTRATION						
60109060-3086	Public Education	1,353	3,200	924	-	-
60109060-3100	Outside Services	4,704	3,500	3,413	4,300	4,300
TOTAL IPS - PS - ADMINISTRATION		6,057	6,700	4,337	4,300	4,300





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - ADMINISTRATION						
60109070-1005	Beer Tax Bonus	16,801	18,096	16,530	18,876	18,876
60109070-1015	Salaries	3,109,879	3,490,082	3,131,674	3,576,090	3,576,090
60109070-1025	Salary Overtime	215,217	240,000	270,658	240,000	240,000
60109070-2010	Employee Insurance	536,907	653,356	554,169	680,466	680,466
60109070-2025	State Pension	281,066	290,979	270,895	299,125	299,125
60109070-2029	Medicare Tax	44,473	47,541	45,540	47,356	47,356
60109070-2030	Social Security	190,157	203,157	194,719	202,355	202,355
60109070-3110	Machine Rental	9,833	10,450	6,724	10,450	10,450
60109070-3137	Postage & Freight	697	1,440	893	700	700
60109070-3138	Operating Forms	48	2,000	688	500	500
60109070-3155	Office Supplies	5,406	9,000	3,403	6,000	6,000
60109070-3170	Repairs & Supplies	-	-	59	-	-
60109070-3210	Travel/Education	15,997	58,700	48,193	11,100	11,100
60109070-3214	Books/Dues/Subscriptions	6,777	3,200	1,401	1,560	1,560
60109070-3225	Uniforms/Prot Clothing	19,409	21,000	14,132	20,350	20,350
60109070-3231	Telephone	29,094	34,000	48,314	54,205	54,205
60109070-3999	Miscellaneous Expense	1,671	2,000	1,836	1,000	1,000
60109070-4011	Equipment - WS Process	39,559	25,093	25,093	-	-
TOTAL IPS - INFR - ADMINISTRATION		4,522,991	5,110,094	4,634,921	5,170,133	5,170,133





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - METERS						
60109071-3010	Auto-Fuel & Oil	38,995	35,245	23,117	33,000	33,000
60109071-3015	Auto-Maintenance	28,880	14,000	27,487	15,000	15,000
60109071-3100	Outside Services	-	475	-	475	475
60109071-3106	Toll Bridge	235	200	183	200	200
60109071-3156	Maintenance Contracts	4,111	3,576	-	4,111	4,111
60109071-3160	Large Meter Maint Supplies	61,735	55,250	26,382	90,250	90,250
60109071-3170	Repairs & Supplies	123,119	148,803	97,210	142,500	142,500
60109071-3230	Utilities	13,662	14,348	11,419	14,664	14,664
60109071-4170	Capital Repairs/Improvements	540,802	355,606	158,751	500,000	500,000
TOTAL IPS - INFR - METERS		811,539	627,503	344,549	800,200	800,200





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - COLLECTIONS						
60109072-3010	Auto-Fuel & Oil	56,700	55,000	40,506	55,000	55,000
60109072-3015	Auto-Maintenance	93,221	80,000	77,757	80,000	80,000
60109072-3047	Chemicals	29,226	25,000	17,608	25,000	25,000
60109072-3100	Outside Services	230,365	373,018	181,487	122,000	122,000
60109072-3106	Toll Bridge	377	211	196	235	235
60109072-3110	Machine Rental	-	-	-	4,000	4,000
60109072-3170	Repairs & Supplies	184,753	194,059	167,512	166,250	166,250
60109072-3195	Tip Fee	340	-	-	3,000	3,000
60109072-3230	Utilities	18,911	19,993	18,096	20,433	20,433
60109072-4170	Capital Repairs/Improvements	-	22,641	27,948	-	-
TOTAL IPS - INFR - COLLECTIONS		613,894	769,922	531,108	475,918	475,918





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - INFR - DISTRIBUTION						
60109073-3010	Auto-Fuel & Oil	55,695	40,600	33,748	40,600	40,600
60109073-3015	Auto-Maintenance	66,516	60,000	76,526	60,000	60,000
60109073-3047	Chemicals	-	450	-	450	450
60109073-3077	Electricity	336,578	338,938	300,438	346,395	346,395
60109073-3100	Outside Services	(10,677)	(3,490)	(3,490)	4,200	4,200
60109073-3106	Toll Bridge	323	435	118	300	300
60109073-3110	Machine Rental	-	4,500	494	2,500	2,500
60109073-3170	Repairs & Supplies	445,104	377,620	345,279	461,749	461,749
60109073-3216	Regulatory Permits	1,006	950	1,262	950	950
60109073-3230	Utilities	2,178	2,206	2,223	2,183	2,183
60109073-4170	Capital Repairs/Improvements	109,269	150,000	12,964	150,000	150,000
60132010-3170	Repairs & Supplies	(86)	-	-	-	-
TOTAL IPS - INFR - DISTRIBUTION		1,005,907	972,209	769,561	1,069,327	1,069,327





**WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
IPS - SPECIAL PROJECTS					
60138010-608980 Water Tanks Pressure Wash	64,572	-	-	-	-
60138010-609570 SS Flow Monitoring/Analysis	109,710	128,760	112,460	130,260	130,260
60138010-609940 Pipe/Manhole Rehab/Repair	1,350,807	1,461,756	1,083,816	1,550,000	1,550,000
60138010-609950 Pipe/Manhole Assess/Clean	194,545	369,522	78,589	111,500	111,500
60138010-609960 Root Control	-	-	-	40,000	40,000
60138010-9994 RSA Retiree COLA Adjustment	2,843	-	-	-	-
TOTAL IPS - SPECIAL PROJECTS	<u>1,722,476</u>	<u>1,960,038</u>	<u>1,274,865</u>	<u>1,831,760</u>	<u>1,831,760</u>





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The Office of the City Attorney is a direct department under the Mayor. They provide the highest quality legal services and representation to the City, elected City officials, and City staff.

Office of the City Attorney FY 2021 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Claims and Judgements	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-11.9%
Total	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-11.9%
<u>Expenditure Category</u>					
Claims and Judgements	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-11.9%
Total By Category	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-11.9%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
OCA - CLAIMS AND JUDGEMENTS						
60104081-3060	Damage Claims	23,005	50,000	6,398	44,059	44,059
TOTAL OCA - CLAIMS AND JUDGEMENTS		<u>23,005</u>	<u>50,000</u>	<u>6,398</u>	<u>44,059</u>	<u>44,059</u>



Urban Development is an office of customer service-oriented employees in four divisions – Administration and Economic Development; Planning; Building and Inspections; and Water and Sewer Customer Service. Urban Development embodies five of Mayor Maddox’s six core values and works to make Tuscaloosa the most innovative and effectively managed city in the United States. Through repeated interactions with our citizens, we have myriad opportunities each year to provide an outstanding customer service experience.

Office of Urban Development FY 2021 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
W&S Customer Service	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7.4%
Total	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7.4%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 676,053	\$ 876,794	\$ 798,571	\$ (78,223)	-8.9%
Overtime/Wages	355	6,100	5,000	(1,100)	-18.0%
Auto Fuel/Maintenance	-	150	-	(150)	-100.0%
Other Operating	278,353	298,395	290,270	(8,125)	-2.7%
Total By Category	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7.4%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
UD - W&S CUSTOMER SERVICE						
60109084-1005	Beer Tax Bonus	2,859	3,248	3,047	3,146	3,146
60109084-1015	Salaries	518,832	666,006	587,435	602,017	602,017
60109084-1025	Salary Overtime	355	6,100	1,088	5,000	5,000
60109084-2010	Employee Insurance	76,148	106,158	92,021	97,764	97,764
60109084-2025	State Pension	38,486	47,529	41,357	45,161	45,161
60109084-2029	Medicare Tax	7,032	9,301	8,007	8,662	8,662
60109084-2030	Social Security	30,296	39,752	34,235	37,021	37,021
60109084-3010	Auto-Fuel & Oil	-	150	-	-	-
60109084-3100	Outside Services	237,616	244,950	219,664	244,950	244,950
60109084-3110	Machine Rental	2,516	5,000	1,166	3,000	3,000
60109084-3137	Postage & Freight	5,819	6,450	3,472	6,450	6,450
60109084-3138	Operating Forms	235	1,500	1,443	500	500
60109084-3155	Office Supplies	7,429	7,315	4,745	7,315	7,315
60109084-3156	Maintenance Contracts	654	655	654	650	650
60109084-3170	Repairs and Supplies	10,311	2,500	1,377	1,500	1,500
60109084-3188	Furniture Supplies	-	2,040	2,037	-	-
60109084-3210	Travel/Education	1,677	1,655	-	250	250
60109084-3212	Car Allowance	2,400	4,800	4,800	4,800	4,800
60109084-3214	Books/Dues/Subscriptions	1,310	1,975	1,579	1,600	1,600
60109084-3230	Utilities	-	1,855	-	1,855	1,855
60109084-3231	Telephone	10,607	12,000	10,558	12,000	12,000
60109084-3995	Bank Charges	50	10,000	551	10,000	10,000
60109084-3999	Miscellaneous Expense	129	500	57	200	200
TOTAL UD - W&S CUSTOMER SERVICE		954,761	1,181,439	1,019,294	1,093,841	1,093,841





**WATER & SEWER FUND
OTHER OPERATING**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
DEBT SERVICE						
60135010-5020	General Warrants - Principal	9,510,000	9,700,000	10,253,883	10,005,000	10,005,000
60135010-5030	Interest Warrants - Gen	3,045,141	2,807,465	1,936,309	2,520,354	2,520,354
60135010-5045	Fees - Debt Issues	1,500	2,500	750	2,500	2,500
TOTAL DEBT SERVICE		12,556,641	12,509,965	12,190,942	12,527,854	12,527,854





**WATER & SEWER FUND
OTHER OPERATING**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
DEPRECIATION						
60129010-3061	Depreciation	-	9,000,000	-	9,000,000	9,000,000
TOTAL DEPRECIATION		<u>-</u>	<u>9,000,000</u>	<u>-</u>	<u>9,000,000</u>	<u>9,000,000</u>





**WATER & SEWER FUND
OTHER OPERATING**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Mayor Rec	2021 Final Adopted
TRANSFERS TO OTHER FUNDS						
60136010-8002	Trans To Health Insurance Fund	50,000	25,000	-	25,000	25,000
60136010-8033	TransTo Facility Renewal Fund	300,000	300,000	-	-	-
60136010-8040	Trans To GF- Operations	910	-	-	-	-
60136010-8048	Trans-GF Temp Serv Wage	53,679	25,000	-	25,000	25,000
60136010-8054	Trans To GF- Indirect Costs	5,861,868	5,993,753	-	6,000,000	6,000,000
60136010-8055	Trans To General Fund - Ins	356,136	350,000	-	420,000	420,000
60136010-8064	Trans To Capital Park Main Fund	1,141	-	-	-	-
60136010-8068	Trans To GF- WS Worker's Comp	50,000	50,000	50,000	50,000	50,000
60136010-8070	Trans-GF Build Maint	109,481	146,783	-	146,783	146,783
60136010-8074	Trans To WS-RFFI	4,603,772	1,043,550	-	616,705	616,705
60135010-1017	Hiring Freeze Adjustment	-	-	-	(250,000)	(250,000)
60135010-2031	Unemployment	2,035	-	1,004	-	-
TOTAL TRANSFERS TO OTHER FUNDS		11,389,022	7,934,086	51,004	7,033,488	7,033,488





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ELEVATE TUSCALOOSA FUND SUMMARY

In FY 2019, the City Council passed the Elevate Tuscaloosa Plan. This plan will support the funding of projects throughout the City of Tuscaloosa, spanning education, infrastructure, economic development, and public safety. The Elevate Tuscaloosa Fund is a perpetual fund and therefore certain revenues can be carried forward to allow for expenditure flexibility.

The below information summarizes the budgeted Elevate Tuscaloosa Fund revenues and expenditures for FY 2021, as well as provides highlights related to each project that is expected to begin in the upcoming fiscal year.

Elevate Tuscaloosa Fund FY 2021 Budget Summary				
	2019 Elevate Budget	2020 Elevate Budget	2021 Elevate Budget	Cumulative Life Elevate Budget
Revenues				
Taxes	\$ -	\$ 21,330,409	\$ 20,275,334	\$ 41,605,743
Other Operating	-	252,900	108,000	360,900
Transfers from Other Funds	75,000	117,500	-	192,500
Other Financing Sources	-	7,000,000	-	7,000,000
Cost Reimbursements	-	110,000	22,505	132,505
Total Revenues	\$ 75,000	\$ 28,810,809	\$ 20,405,839	\$ 49,291,648
Expenditures				
Economy and Experience Initiatives:				
Connectivity	\$ -	\$ 1,441,843	\$ 645,750	\$ 2,087,593
Cultural Arts & Tourism	75,000	8,931,363	1,454,775	10,461,138
Parks and Recreation	-	1,823,402	800,000	2,623,402
Restart Tuscaloosa	-	1,250,000	7,000,000	8,250,000
Total Economy and Experience Initiatives	\$ 75,000	\$ 13,446,608	\$ 9,900,525	\$ 23,422,133
Debt Service	-	-	3,166,183	3,166,183
Education	-	1,100,000	1,362,000	2,462,000
Operations and Maintenance	-	800,000	900,000	1,700,000
Professional Services	-	195,242	125,000	320,242
Transfer to General Fund - PARA	-	-	883,478	883,478
Transfer to General Fund - TPL	-	-	386,885	386,885
Transfer to General Fund - IPS Operations	-	-	1,000,000	1,000,000
Environmental Service Fee Reduction	-	5,000,000	5,000,000	10,000,000
Public Safety Capital	-	1,125,000	1,145,650	2,270,650
Public Works Capital	-	1,125,000	1,145,650	2,270,650
Total Expenditures	\$ 75,000	\$ 22,791,850	\$ 25,015,371	\$ 47,882,221
Excess Revenue Over Expenditures (Cumulative)	\$ -	\$ 6,018,959	\$ 1,409,427	\$ 1,409,427

Elevate Tuscaloosa Fund Revenue Highlights

Sales and Use Tax

- Effective October 1, 2019, the total sales tax rate within the City will increase from 9% to 10%. The City will receive 3% of the sales tax directly and 19% of the County's portion. The 1% increase in City sales tax will be restricted for Elevate Tuscaloosa.
- Gross revenue projections related to Elevate are reduced by a sales tax abatement the City currently has outstanding. The City has an agreement to abate 78% of net sales tax for the six anchor tenants at the Shoppes of Legacy Park. In exchange for the tax incentives, the developer has committed to creating at least 200 full time jobs for the six anchor tenants and 400 for the entire development. In addition, revenues are reduced by sales tax abatements related to the Construction Mitigation Program.
- In an effort to help offset the 1% sales tax increase, an environmental service fee rate decrease was approved by the City Council in FY 2019, reducing the fee for a citizen's first garbage cart to \$3.25 for bills after November 1, 2019. The cost of this subsidy is estimated at approximately \$5,000,000 and will be reimbursed by the Elevate Fund to the General Fund within FY 2020.





Elevate Tuscaloosa Fund Expenditure Highlights

As part of the Elevate Tuscaloosa plan, multiple projects were proposed. The Elevate Tuscaloosa Advisory Council reviews recommendations which may be revised, added or deleted. The objective is to fund the best projects/initiatives that meet the City's standard of excellence. Project highlights are detailed below.

Administration and Other

- » ETF Operations and Maintenance: 10% of Elevate revenues will assist in covering additional administrative expenses related to the Elevate Tuscaloosa projects.
- » Professional Services and Projects Costs: Preliminary engineering and design work for projects planned began in FY 2020 and will continue for projects planned in future years.

Connectivity

- » Tuscaloosa National Airport: Planned future improvements to the Tuscaloosa National Airport include an updated terminal as well as needed runway improvements.
- » Downtown, Riverfront and Workforce Transit: This project will provide Tuscaloosa with an expanded transit system that connects the workforce with their jobs, and will provide rapid and predictable public transportation for the riverfront, downtown and tourism events.

Cultural Arts and Tourism

- » Bama Theatre: The City will work with PARA and the Arts Council of Tuscaloosa to provide recommendations for required improvements to the Bama Theatre.

Parks and Recreation

- » McDonald Hughes Community Center: Funding for this community center will focus on making needed improvements and modernizing Snow Hinton Park: Future improvements include upgrades to pedestrian paths, improved lighting and modernized facilities.
- » Tuscaloosa Tennis Center: Planned investments will expand Tuscaloosa Tennis Center's facility. Enhancements include additional tennis courts which will attract tournaments and improve the experience for Tuscaloosa's citizens.
- » Harris-Nicol Water Recreation and Trails: This project will utilize Lake Nicol and Lake Harris to provide Tuscaloosa with a water recreation and trails park.

Education

- » Tuscaloosa Pre-K Initiative: Future investments will assist Tuscaloosa's Pre-K initiative in reaching academically at-risk students. The Tuscaloosa City School system expanded their Pre- K enrollment in August of 2019 by adding 54 students. Additional costs related to this expansion will be reimbursed through the Elevate plan.
- » Summer Learning Academies: Funding will support the expansion of a summer learning academy to assist with slowing the summer learning loss for the City's most vulnerable learners.
- » Career and College Ready Dual Enrollment Scholarships: Funding will provide for dual enrollment scholarships for eligible 12th grade students within Tuscaloosa City Schools at the University of Alabama, Shelton State Community College or Stillman College. Scholarships will be for 3-6 credit hours annually and students must meet the requirements of the respective institutions.

Restart Tuscaloosa

- » Restart Tuscaloosa: An Elevate Tuscaloosa initiative to invest in public safety, neighborhoods, small businesses, experiences and local agencies. The COVID-19 pandemic has impacted the economy on an international scale, and every local municipality in the U.S. will feel this impact for years to come. Restart Tuscaloosa will work as a catalyst to jumpstart Tuscaloosa's economy by setting a strong foundation for Tuscaloosa businesses and residents in the wake of this international pandemic.

Infrastructure and Public Services

- » Public Enhancements Capital: 7.5% of Elevate Fund revenues will be reinvested into the Public Works Capital Fund to be used for non-public safety expenditures related to capital assets and infrastructure.

Public Safety

- » Public Safety Capital: 7.5% of Elevate Fund revenues will be reinvested into the Public Safety Capital Fund to be used for public safety expenditures related to capital assets and infrastructure.

